The Bombay Gazette.

No. 12,576—New Series. BOMBAY:—THURSDAY, MARCH 28, 1889.

·MARCH.

THE INDIAN RAILWAY TRAVELLERS' GUIDE,

CONTAINING

The Special Time and Fare Tables of all the Indian Railway Companies Steam Boats and Dak Companies, Bullock Trains and Transit Companies; the Routes between the principal towns of Northern, Central, Southern and Western India, &c.

WITH A COLOURED MAP OF INDIA.

BOMBAY:

Printed and Published at the *Bombay Gazette* Steam Press.

PRICE, 8 ANNAS.

CUTLER, PALMER'S CLARETS.

As supplied to over 100 Messes, Clubs, &c.

Qts.	pts.		Qts.	pts.
12	6	Breakfast—Medoc and St. Julien Medoc	12	12
22	12		24	24
26	13	Dinner—St. Julien, La Rose and Palmer	26	13
28	14		28	14
30	15	After Dinner—Chateau Rausan, Lafite	30	15
32	16		32	16

"C. P. & Co's stock and selection of Clarets are the largest, and rank as the finest in India."

CUTLER, PALMER & CO., BOMBAY.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

PROGRAMME OF DEPARTURES FOR EUROPE.

	Vessels.	Tons.	H. P.	Captain.	Friday. 1889.
ML	ORIENTAL ..	5500	1000	E. Stewart	29th Mar
*	ASSAM	3038	500	G. W. F. Browne.	29th "
BL	PEKIN	3946	801	P Harris.....	5th Apr.
†	SIAM	3041	500	H. T. Weigheil ..	12th "
BL	KAISER-I-HIND	4029	700	R. F. Briscoe	19th "
†	ASSAM	2038	500	G. W. F. Browne	26th "
BL	GANGES	4238	800	T. J. Alderton	3rd May.
†	SIAM	3041	500	H. T. Weigheil ..	10th "
BL	PENINSULAR.	5500	1000	H. Wyatt	17th "
†	ASSAM	2038	500	G. W. F. Browne..	24st "

The steamers marked B L proceed to Brindisi, Malta, Gibraltar, Plymouth, and London.

† These vessels proceed to Aden only, and Passengers transship there to Steamers proceeding to Brindisi, Marseilles, and London direct.

The steamer marked ML proceeds direct to Marseilles and London. Passengers for Brindisi change steamers at Aden.

* This vessel proceeds to Aden only.

In addition to the above, the following special steamers will be despatched to London, calling at Marseilles and early application for accommodation is advisable.

Vessel.	Tons.	H. P.	Captain.	On 1889.
BOKHARA.....	2955	500	W. J. Nantes..	30th Apr.

Through Tickets are issued, including Railway Fare from Brindisi to London by the mail route, and names are registered for places in the Sleeping Cars.

A steam-barge leaves the Apollo Bunder at 3 p. m., on the day of sailing, to convey passengers on board.

TO COLOMBO, STRAITS, CHINA, JAPAN, AND AUSTRALIA.

Vessels.	Tons.	H. P.	Captain.	On 1889.
CLYDE	4136	800	J. L. Parfitt.....	28th Mar
PESHAWUR	3927	600	L. H. Mottle.....	11th Apr.
SUTLEJ	4205	800	W. D. Worcester	25th "

In addition to the above a CARGO STEAMER leaves for China and Japan direct, every fortnight.

For further particulars, apply to

H. W. ULOTH,
Superintendent, P. & O. S. N. Company.
Bombay, 9th March, 1889.

NAVIGAZIONE GENERALE ITALIANA.

SOCIETA RIUNITE FLORIO RUBATTINO.

THE Italian Mail Steamers leave BOMBAY for GENOA at regular intervals of 20 days, calling at ADEN, SUEZ, PORT SAID, MESSINA and NAPLES, and from GENOA on dates given below.

FARE to all Ports of Italy Rs. 500, Rs. 340, and Rs. 150 for First, Second, and Third Class, respectively, inclusive of Wine.

Passengers heavy Baggage will be delivered in LONDON, FREE OF CHARGE, to the extent allowed in the Handbooks.

Usual Discount on Return Tickets. Special Rates for Families.

The following or other 1st Class Steamers will LEAVE.

Steamer.	Tons.	H.P.	Bombay.	Genoa.
R. RUBATTINO ...	5,000	800	1st Apr. '89.	1st May 1889
SINGAPORE	5,000	800	20th Apr. '89.	20th May "
D. BALDINO ...	5,000	800	10th May '89.	10th June "
MANILLA	5,000	800	1st June '89.	1st July "

PASSENGERS WITH SHORT LEAVE can now obtain THROUGH RETURN TICKETS to LONDON and BACK, including Railway Journey *viâ* Genoa or Naples, AT SPECIALLY REDUCED RATES.

European Servants and Native Ayahs are charged Rs. 300 and Rs. 100, respectively, inclusive of food, in case of immediate return, only 25 per cent. extra will be charged.

STEAM TO SINGAPORE AND HONGKONG.

Steamer.	To sail.
BORMIDA.....On the 8th April, 1889.	

For Handbooks of Information and other particulars regarding Freight, Passage, &c., apply to

F. BOZZONI,
Agent.
Sassoon House, Elphinstone Circle, Bombay, 10th Mar. 1889.

AUSTRO-HUNGARIAN LLOYD'S S. N. Co.

STEAM TO BRINDISI AND TRIESTE, CALLING AT ADEN, SUEZ, AND PORT SAID.

Steamers.	Captains.	Tons.	H. P.	To sail on
ARCHDUKE ..L. Jackson		4,000	650	5th April.
IMPERATOR...C. Bechtinger..		4,000	650	5th May.
DP. SKIDON ....S. Mersa.....		4,000	650	25th May.
ORION .....B. Vidos.....		3,500	550	5th June.

b This steamer will not call at Brindisi.

A Surgeon and Stewardess on board of every Steamer

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck.
TRIESTE OR BRINDISI .....Rs.	500	Rs. 300	Rs. 150

RETURN TICKETS available for SIX MONTHS :—

	1st Class.	2nd Class.
TO TRIESTE OR BRINDISI...Rs.	800	Rs. 480.

Above rates include Wine or Beer supplied at meals.

THROUGH TICKETS TO LONDON.

Through 1st Class Single and Return Tickets are issued at specially reduced Rates, including the railway journey from and to Trieste.

Steamers for BOMBAY leave TRIESTE on the 22nd and BRINDISI on the 24th, of each month.

Passengers and their luggage are conveyed free on board by the Company's steam launch on the day of sailing.

STEAMERS TO RED SEA PORTS.

Steamer.	Captain.	Tons.	H. P.	To sail on
PANDORA .....G. Costanzo ...		3,500	550	10th May.

Calling at Aden, Hodeidah, Massowa, Suakin, Jeddah, Suez, Port said, and Trieste.

STEAM TO COLOMBO, PENANG, SINGAPORE AND HONGKONG.

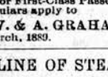
Steamer.	Captain.	Tons.	H. P.	To sail on
ORION .....Vidos		3,500	550	11th April.

No cargo will be received on board after sunset on the day previous to sailing.

For further particulars, freight, passage, &c., apply to

J. JANNI, Agent.
Sassoon House, 50, Church Gate Street, Bombay, 21st March, 1889.

ANCHOR LINE.



BOMBAY TO GENOA.

Vessels.	Commander.	Tons.	H.P.	To sail.
ASIA .....Wm. Russell..3550			480	1st May 1889.

(Books to London, Overland from London).

BOMBAY TO LIVERPOOL.

HISPANIA ....G. C. Boothby..3389			480	3rd April 1889.
ARABIA .....J. Laird 3511			480	17th "
ROUMANIA ...C. Hillcoat 3347			480	24th May.
ARMENIA ....Geo. H. Read...3255			480	29th "
PERSIA .....H. Hutchison ..3317			480	20th June.

Each Steamer carries a Surgeon and Stewardess, and as every comfort for First-Class Passengers.

For further particulars apply to

W. & A. GRAHAM & Co.,
Bombay, 22nd March, 1889. Agents.

HALL LINE OF STEAMERS.

BOMBAY TO LIVERPOOL.

Vessels.	Commander.	Tons.	H.P.	To sail.
WERNETH HALL..T H.S. Millard.		4,100	500	15th May.
MERTON HALL ....T. Hughes		4,100	500	15th June.

These fast Steamers have been specially built and adapted in every way for the Bombay Trade, and carry both Surgeon and Stewardess. Cabins are all on deck and forward of the Engines.

For further particulars apply to

EDWARD BATES AND CO.,
Agents.
Bombay, 22nd February, 1889.

BOMBAY TO ZANZIBAR DIRECT.

H. H. the Sultan of Zanzibar's s.s. "AVOCA," 921 tons, Captain DETTLESSON, sails as above on FRIDAY, the 5th April, 1889. For Freight and Passage apply to

VISRAM EBRAHIM & Co.,
Agents.

HOMEWARD PASSENGERS.

PASSAGES BOOKED by P. and O. and all other steamers without charge for commission. A pamphlet giving rates and full particulars forwarded on application. Grindlay's Handbook for Travellers may also be had free.

GRINDLAY, GROOM, AND Co., BOMBAY.
GRINDLAY AND Co., CALCUTTA.

HISTORY OF THE PARSIS

INCLUDING

THEIR MANNERS, CUSTOMS, RELIGION AND PRESENT POSITION

BY

DOSABHAI FRAMJI KARAKA, C. S. I.

With coloured and other illustrations.

IN TWO VOLUMES.

PUBLISHED BY

MACMILLAN & Co., LONDON.

BOMBAY GAZETTE OFFICE, BOMBAY.

Copies can be had at the

BOMBAY GAZETTE Office.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED)

Intend to despatch Steamers as follows :—

FOR KURRACHEE *VIA* KATTYWAR COAST PORTS.

S. S. "KARAGOLA," 1,168 tons, on WEDNESDAY, 3rd April at noon, calling at Veraval, Mangrole, Porebunder, and Cutch Mandvie *en route*, weather permitting.

FOR KURRACHEE AND PERSIAN GULF.

S. S. "SATARA," 1,301 tons, at 11 a.m., on 31st March, after arrival of Outward English Mail, calling at Kurrachee, Gwadur, Muscat, Jask, Bunder Abbas, Lingah, Bahrein, Bushire, Fao, and Busreh, in the foregoing or any order, weather permitting.

FOR COAST AND CALCUTTA.

S. S. "CHANDA," 2,022 tons, on or about FRIDAY, 29th March, at noon, calling at such ports as may be arranged. Particulars can be ascertained on application to the undersigned.

FOR ADEN, ZANZIBAR, AND MOZAMBIQUE.

THE S. S. "BAGHDAD," 1,271 tons, on or about WEDNESDAY, 17th April, at 9 a.m.

FOR LONDON *VIA* KURRACHEE.

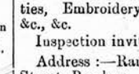
S. S. "KERBELA," 1,978 tons, on or about SATURDAY, 6th April.

FOR MARMAGAO DIRECT.

THE S. S. "BUSHEER," 862 tons, on or about SATURDAY, 30th March.

MACKINNON, MACKENZIE & Co.,
Bombay, 27th March, 1889. Agents.

COOK'S TRAVELLING AGENCY.

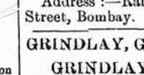


PASSAGES ENGAGED without charge for commission, and THROUGH TICKETS ISSUED from any part of India by any route across the Continent, and to all parts of the Globe. Reduction to Family Parties and Missionaries.

Interpreters meet Steamers at all Chief Continental Ports. Through Booking *viâ* Japan, America, Australia, &c. Pamphlet and full particulars post free.

THOMAS COOK AND SON,
RAMPART ROW, FORT, BOMBAY.
Calcutta : 11, Old Court-House Street.

HOMEWARD BOUND PASSENGERS.



Season—1889.

EVERY REQUIREMENT for Travel—SEA OR LAND—at most MODERATE PRICES.

Our intimate acquaintance enables us to promptly Outfit for any Route.

Native Gentlemen entrusting us with their Wants secure careful selection, and Reliable Quality.

CASH DISCOUNT, 12½ Per Cent.

HOAR & CO., BOMBAY.

SWIFT & FARROW,

PUBLIC ACCOUNTANTS, AUDITORS, &c.,

UNDERTAKE COLLECTION OF OUTSTANDING DEBTS.

No. 9, HUMMUM STREET, FORT, BOMBAY.

SCOTT & Co., M.R.C.V.S.,

VETERINARY SURGEONS.

HORSE EXAMINATION CERTIFICATES, Rs. 10; Examination and Verbal Opinion, Rs. 5. Horses standing at livery on Commission sale, Rs. 35 per month, including horse-keeper. Commission on Horses bought and sold, Rs. 17. Up-country commissions towards buying and selling of horses will meet our best attention. Horses broken to single and double harness in the yard. Single, Rs. 15; double, Rs. 30. The Horse, shoeing Forge under the management of a thoroughly practical English Farrier and every class of shoeing done

HURJEEMULL & Co.,

INDIAN JEWELLERS.

DEALERS in Diamond, Gold and Silver Jewellery, Shawls, Silks, Curiosities, Embroidery Work, Rampore Chudders, &c., &c.

Inspection invited. Price-lists free by post.

Address :—Rampart Row and Meadow Street, Bombay.

GRINDLAY, GROOM & Co.—BOMBAY

GRINDLAY & Co.—CALCUTTA.

BANKERS and AGENTS to MEMBERS of H. M. SERVICES, REGIMENTS, CLUBS, SOCIETIES, SCHOOLS, STORES, UP-COUNTRY FIRMS, and PRIVATE INDIVIDUALS.

CURRENT ACCOUNTS kept.
FIXED DEPOSITS received.
FAMILY and TELEGRAPHIC REMITTANCES made.
BILLS granted on Messrs. GRINDLAY & Co., London.
CHEQUES on London cashed or collected.
INVESTMENTS and SALES made in STOCKS and SHARES.
PAY and PENSIONS realised.
PASSAGES booked and Baggage shipped.
PASSENGERS met on arrival.
PACKAGES landed and shipped.
NEWSPAPERS and MAGAZINES ordered.
ASSURANCES effected; Marine, Fire, and Life.
SUPPLIES of every description procured.

Terms and particulars upon application.

London Agents.—GRINDLAY & Co.

H. H. THE NIZAM'S STATE RAILWAY,

ADVERTISING AT RAILWAY STATIONS

THE PROPRIETOR of the *Bombay Gazette* Press, having leased from the NIZAM'S STATE RAILWAY Company the exclusive right of advertising at all the Railway Stations belonging to the Company, is prepared to contract with parties desirous of posting notices or advertisements on the lines.

The Cantonment of SECUNDRABAD, as is well known, contains the largest military garrison in India—a garrison comprising over 5,000 British and native troops. Contiguous to it is the Cantonment of BOLARUM, garrisoned by two regiments and one battery of the Hydrabad Contingent, all officered by Europeans. South of Secunderabad, about 4 miles are the suburbs of Hydrabad, containing the Nizam's regular troops, about 5,000 in number, officered mostly by Europeans—besides a large civil population. It would manifestly be advantageous to firms to advertise at the stations on the above railway, the most important of which are SECUNDRABAD, HYDRABAD, GANGAWARUM, and TANDUR.

The announcements may be in English or in any of the NATIVE LANGUAGES.

INSURANCE COMPANIES, SHIPPING COMPANIES, HOTELKEEPERS, MERCHANTS, TRADERS and others who wish to force their business on the notice of the public, all alike value the privilege of *Railway Station Advertising*.

There is no reason why the privilege should not be also specially valuable to Advertisers in Indian Looking to the great and increasing number of Native Railway Passengers on the two trunk lines on Western India, Native Merchants, Traders, &c seeing that they have the privilege of advertising in their own language, would find the publication of their announcements at Railway Stations an infallible means of extending their business.

Advertisers can select the Stations at which they wish their Placards posted, and may advertise for any period that may be agreed on. The Charges have been fixed on an extremely *moderate scale* to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the public.

Placards, according to the taste of Advertisers may be printed at moderate charge in ENGLISH or any of the NATIVE LANGUAGES at the *Bombay Gazette* Press. Estimates on application.

RATES.

Board not exceeding 2 feet long and 2 feet broad Re. 1 per month. For every additional square foot annas 8.

Thus a firm exhibiting a board, say 4 square feet will have the advantage of having their business advertisement read by thousands of Passengers on one station platform for the trifling monthly expenditure of Re. 1. Parties advertising on six Stations or more will be allowed a discount of ten per cent.; twelve Stations or more, twenty-five per cent.

The boards to be delivered at the *Bombay Gazette* Office, whence they will be sent by the Lessee to the various stations selected by the Advertiser. In the event of the contract terminating, the boards will be brought back to Bombay at the expense and risk of the Advertiser.

Special arrangements for long periods.

For further particulars apply to the Manager of the "Bombay Gazette" Office, Esplanade Road Fort.

NEW ADVERTISEMENTS.

IODISED SARSAPARILLA.

THE extraordinary efficacy of this combination as a BLOOD PURIFIER and RESTORER cannot be too highly estimated. In the treatment of all kinds of diseases arising from impurities in the blood it is invaluable.

Price, per bottle, Re. 1-8.

ELIXIR CASCARA SAGRADA

has had a long and favourable reputation as a Laxative and Tonic.

It gives relief in cases of habitual Constipation.

Re. 1-8 per bottle.

ELIXIR OF PEPSINE, BISMUTH AND NUX VOMICA.

This preparation is a combination of three useful remedies in a most palatable form, and will be found very efficacious in cases of Indigestion and Dyspepsia.

Per bottle, Rs. 2.

PREPARED ONLY BY

THOMSON AND TAYLOR,
MANUFACTURING CHEMISTS,
BOMBAY.

VETERINARY MEDICINES.

THOMSON AND TAYLOR'S CONDITION POWDERS.

THIS powder is highly recommended for use when a horse is out of condition, which is generally indicated by a want of that spirit he usually displays.

Price per bottle, Rs. 2.

G.'S LINIMENT,

AN INFALLIBLE REMEDY for the speedy cure of MANGE and other SKIN DISEASES in horses, dogs, and cattle.

Price, Re. 1-8 per bottle.

HOOF DRESSING

for the prevention and cure of BRITTLE AND SHELLY FEET.

Per tin, Re. 1-8.

Physic Balls,	Condition Balls,
Tonic Balls,	Worm Balls,
Diuretic Balls.	Cough Balls.

PROPRIETARY STABLE MEDICINES.

James' Blistering Ointment,	McDougall's Carbolic Ointment,
Leeming's Essence,	Elliman's Embrocation,
Calvert's Dog Soap,	Calvert's Soft Soap,
Naldire's Dog Soap,	Stevens' Ointment.
Clark's Hopplemenma.	

Clark's Neurasthenipponskelesterizo.

Private receipts carefully prepared from the purest drugs at moderate prices.

THOMSON AND TAYLOR,
MANUFACTURING CHEMISTS,
5, RAMPART-ROW, BOMBAY.

INDIAN PHOTOGRAPHS !

A very large collection,
by LALLA DEEN DAYAL
and other well-known ARTISTS.
Prices from As. 12 to Re. 1-8, unmounted.

THACKER & Co, Ld., BOMBAY.

NEWEST FANCY STATIONERY.

JUST ARRIVED FROM LONDON.

The Bombay Gazette Office
16, ESPLANADE, ALBERT BUILDINGS.

		Rs.	a.
Canvas Note and Envelopes, A quality	per packet	1	4
" " " B "	"	1	0
Calico Note and Envelopes	"	0	12
Brown Holland Note and Envelopes	"	0	12
Do. do. Grey Calico	"	1	4
Do. do. Correspondence Cards		0	12
Grey Calico Correspondence Cards		0	12
Floral Note and Envelopes	per packet	0	12
Botanic Note and Envelope		0	12
Autumn Leaves		0	12
Ivy Correspondence		1	8
Swallow		1	0
"Just a few Words" Correspondence		0	12
Assorted		0	12
Primrose, Boquet	per packet	0	12
Times Correspondence	"	0	12
Royal Nursery Correspondence	"	0	12
4 o'Clock Correspondence	"	0	12
Cinderella		0	12
Canvas Shell		0	12
Coin and Frog, assorted		0	12
Parcel Post Cabinet	each	2	4
Revolving Cabinet	"	5	0
Fascination Cabinet	"	6	0
Saratoga Cabinet		3	0
Three Volume Cabinet		4	0
C-24 Cabinet	each	3	0
British Lion and Note and Envelopes per packet		0	12
Old Saxon Correspondence	"	0	12
Assorted Superfine and Super Vellum Correspondence		0	12
Imperial Linen Bank Note	per packet	0	12
Athole and Warwick's Note and Envelopes		0	12
Extra Fine Vellum Par and Sil Society, assorted		0	12

DESIGNS AND ESTIMATES — HEAD & SONS, COACH-BUILDERS. — TO ORDER AND REPAIRS

LONDON, Gloucester Road, Steam Works, CHERTSEY.
Queen's Road, BOMBAY, Opposite Churney Road Crossing.

The only practical European Carriage-builder in Bombay.

English-made Carriages in Stock at exceptionally low rates.

BREADALBANE
CREAM SCOTCH WHISKY

£10,000 GIVEN AWAY TO BUYERS OF A BOTTLE,

Shipped by Alex. Ferguson and Co., Glasgow.

Particulars from all Wine Merchants, Storekeepers, and Spirit Dealers.

Wholesale Agents : F. FISCHER & Co., Bombay.

GREATEST IMPROVEMENT IN ELECTRICITY!

GASSNER DRY CELL.

WE have acquired the MONOPOLY for India of this New and Unequalled Battery.

Important to Telegraphs, Telephones, Railways, Steamship Companies, Government Field Telegraphy, and All Users of Electric Bells, Telephones, Medical Batteries, &c.

No Chemicals! No Liquids!
No Drying! No Corroding! No Creeping!
No Glass! Nor Porous Cell! No Smell!
Always Ready for Immediate Use!
Can be used in Any Position!
No Technical Knowledge required!
Twice the Power of a Leclanché!
If cut in two Each Piece will ring a Bell!!
Cells supplied to the General Post Office, London, in 1886, are still in use.

F. FISCHER & Co.,
Sole Importers.

INDIAN ELECTRIC LIGHT COMPANY, LIMITED.,

EDISON—BRUSH—GRAMME—JABLOCHKOFF.

ESTIMATES given for Electric Lighting of Towns, Clubs, Palaces, &c., on the Newest Systems Material always in stock. Prices greatly reduced.

F. FISCHER & Co.,
Agents for India.

WRIST STRAP WATCHES.

INVALUABLE to CAVALRY OFFICERS HORSEMEN, and those whose exercises are of an outdoor nature.

Solid Silver Keyless Watch in Yellow Leathe Wris Strap, Strong and Neat.

Rs. 32-8 Nett.

MARCKS & Co., Ld.,
BOMBAY AND POONA.

A BOON TO MEN — Who suffer from NERVOUS DEBILITY LOST VIGOUR, EXHAUSTED VITALITY, KIDNEY DISEASES, &c. A Treatise explaining the renowned MARSTON treatment by *local absorption*, the only positive cure without Stomach Medicines, will be sent in plain wrapper, post free, upon application.

The MARSTON REMEDY Co., 249, High Holborn, LONDON.

CLARETS.

	Rs.	a.	Rs.	a
ST. JULIEN MEDOC—This popular Wine is much appreciated, and is in greater demand in India than any other brand. It is the pure product of the grape, neither "medicated" nor "doctored"	... 11	4	6	4
BORDEAUX—A favourite Wine from the district of Bordeaux	... 11	4	6	4

Of these two Clarets, St. Julien Medoc and Bordeaux, we have sold during the past three years 11,500 dozen, equal to an annual consumption of upwards of 3,800 dozen. This fact is sufficient evidence of their popularity.

PETIT MEDOC—Possesses good body with pleasing flavour	... 14	0	7 12
SUPERIOR MEDOC—Full-bodied, of high character and flavour	... 17	8	10 8
CHATEAU LAGRANGE—Soft, delicate, full, and fine flavour	... 23	0	12 8
CHATEAU LA ROSE—Extremely delicate, endowed with exquisite flavour and bouquet	... 28	0	15 8
CHATEAU MARGAUX—Exceedingly choice, possessing great fragrance with delicate bouquet	... 35	0	18 8

TREACHER & COMPANY, LD..

WINE MERCHANTS.

BOMBAY. BYCULLA AND POONA.

BADHAM, PILE & Co., LD.,

LADIES' DEPARTMENT.

AN IMPORTANT CONSIGNMENT now landed in the above Department. The Latest and Most Recherché Novelties of the Seasons, Specially imported from PARIS and LONDON, including a Rich and Extensive Range of RIBBONS in all Shades and Widths.

MOIRE RIBBON, with Satin Edge .....from 8 As. to Rs. 2 per yard.
PLAIN do. with Satin Edge .....from 8 As. to Rs. 2 per yard.

ARTIFICIAL FLOWERS, Beautiful and Natural Designs, Mounts for Evening Dresses An immense Choice Selection, also a Large Variety of Tasteful Combinations in Sprays.

BADHAM, PILE & Co., LD.,

DRESS-MAKERS AND LADIES' OUTFITTERS,

BOMBAY, POONA & SECUNDERABAD.

WE have pleasure in calling particular attention to our new MEDICAL PRODUCTS, which in Europe and America have already obtained a lasting place in Therapy, and are acknowledged by all authorities as of the utmost importance in Pharmacy.

"SULPHONAL-BAYER."

The New Hypnotic, free from all after effects, causing a quiet refreshing sleep, and not acting narcotically.

$C_7 H_{16} S_2 O_4$

"PHENACETIN-BAYER."

The new Antipyretic and Antineuralgic. A most valuable remedy against Fever, Headache, Whooping Cough, Joint Rheumatism, Sunstroke, etc., etc.

$C_6 H_4 \begin{cases} NH.CH_3CO \\ OC_2H_5 \end{cases}$

Both products can be obtained in original packing in 1 oz. and ½ oz. bottles from Messrs. KEMP and Co., Ld.; Messrs. TREACHER and Co., Ld.; Messrs. PHILLIPS and Co., Ld.; Messrs. THOMSON and TAYLOR, or of any wholesale druggist.

Pamphlets will shortly arrive and will be posted to all Physicians and Surgeons.

FARBENFABRIKEN VORMALS FRIEDR. BAYER & Co.

CARD CLOTHING OF EVERY DESCRIPTION.

SAMUEL LAW AND SONS, LIMITED,

MOORLAND AND ROUND HILL MILLS,

CLECKHEATON, ENGLAND.

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NEW ADVERTISEMENTS.

NOTICE.

BOMBAY PHILHARMONIC SOCIETY.

A TELEGRAM having been received from Baroda that MR. CHISHOLM is unable, from an accident, to come to Bombay, the "ELIJAH" CONCERT for Saturday next, has to be given up.

There will be no further practice of this Oratorio.

C. M. MOBERLY,
Honorary Secretary.

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After removal from the landing sheds the steamer will not be RESPONSIBLE for any damage whatever.

All CLAIMS must be presented for settlement within a FORTNIGHT of the steamer's arrival, otherwise they will not be ENTERTAINED.

FINLAY, MUIR & Co.,
Agents.

Bombay, 26th March, 1889.

S.S. "KIRBY HALL," ARRIVED 26TH MAR., 1889.

CONSIGNEES are requested TO TAKE DELIVERY of their CARGO from the PRINCE'S DOCK. Chafed or Broken Packages must be surveyed before removal from the Landing Shed. The Undersigned decline to survey Goods removed to the Unclaimed Warehouse.

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Elphinstone Circle, Bombay, 26th Mar., 1889.

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NOTICE.

I DO hereby give notice that from the 1st April till the end of May next, any DOGS found straying in the streets or beyond the enclosures of the houses of the owners, such dogs will be DESTROYED in accordance with the provisions of Section CXVI. of Act XIII. of 1856.

W. H. WILSON, Colonel
Commissioner of Police.

Police Commissioner's Office, Bombay, 27th March, 1889.

THE JIVRAJ BALLOO SPINNING AND WEAVING COMPANY, Limited.

NOTICE is hereby given that, in pursuance of a Resolution passed at the ORDINARY GENERAL MEETING of the COMPANY held this day, a Dividend at the rate of Rs. 45 per Whole Share and Rs. 11¼ per One-Quarter Share for the Half-year ending 31st December 1888, will be paid on and after Thursday, the 28th instant, at the Registered Office of the Company, No. 304-306, Bazar Gate Street, Fort, between the hours of 12 noon and 3 p.m., to those shareholders whose names stand on the Register this day, on production of Share Certificates.

By Order of the Board of Directors,
R. AMCHANDRA HEMRAJ,
Secretary.

Bombay, 27th March, 1889.

NOTICE is hereby given that NILKANTH VITHAL of Bombay, Hindu Inhabitant, has contracted to sell the undermentioned property. All persons having any claim thereto by way of inheritance, sale, gift, mortgage, or otherwise are required to make the same known to the Undersigned in writing at their office in Hummum Street, Fort, within fifteen days from this day, otherwise the same will be completed without reference to any such claim, and the same, if any, will be considered as having been waived.

All that vacant piece of Government Foras Land, situate lying and being at De Lisle Road, Parell, without the Fort of Bombay, and in the Registration sub-district of Bombay containing by admeasurement nine hundred and seventy-nine square yards or thereabouts, and registered in the books of the Collector of Land Revenue under old Nos. 661-62, New No. 1262A, New Survey No. 2633, and bounded as follows:—That is to say on or towards the east and south by Government land, and on or towards the north and west by the property of the Union Mills Limited.—Dated this 27th March 1889.

WADIA & GHANDY,
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The Agent does not bind himself to accept the lowest or any Tender.

ALFRED KING,
Storekeeper.

Storekeeper's Office, Parel, 26th March, 1889.

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HENRY MORLAND, Knight, Captain, I. M.,
Port Officer of Bombay.

Port Office, Bombay, 23rd March, 1889.

NOTICE.

SEALED TENDERS will be received by the Municipal Commissioner for the City of Bombay up to 2 p.m., on WEDNESDAY, the 3rd day of April 1889, for EXCAVATIONS and FOUNDATIONS of the NEW MUNICIPAL BUILDINGS.

2. In connection with the drawings and specifications can be obtained on application to the Undersigned at his office, adjoining the Port Trust Office, Elphinstone Circle.

3. Form of contract, specification, &c., can be obtained upon payment of Rs. 10 on application to the Chief Accountant at the Municipal Office.

4. Tenders should be accompanied by a deposit of Rs. 3,000 to be paid to the Chief Accountant in cash, and to be forfeited in case of refusal to sign the contract.

5. The Municipal Commissioner does not bind himself to accept the lowest or any tender.

By Order of the Municipal Commissioner,
F. W. STEVENS,
Architect and Civil Engineer.

Bombay, 25th March 1889.

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"	" 22 8	
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George Crabbe, the Poet.	Iron in its relation to Life.
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As a *nutrient tonic* it gives power to the brain and spinal cord, imparts tone to the digestive organs, increases functional activity and improves the condition of the whole system. It is largely employed in India during convalescent stages of intermittent and remittent fevers. It is an excellent remedy for *Malaise* induced by the climate, and is a good prophylactic against *Malaria.*

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(Dr. KIRBY'S Formula No. 6), containing 1-33rd gr. Phosphorus.

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(Dr. KIRBY'S Formula, No. 4), containing 1-50th gr. Phosphorus.

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For a similar combination with Iron, see No. 9.

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(Dr. KIRBY'S Formula, No. 20), containing 1-33rd gr. Phosphorus.

This pill produces no irritation of the gastro-intestinal mucous membrane, but operates as a gentle stimulant to the genito-urinal organs. It is especially useful in premature failure of power, induced by passive discharges due to debility. It is useful also as a *stimulating emmenagogue* in obstinate cases of *Amenorrhœa, Leucorrhœa,* and *Atony of the Uterus.*

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BOMBAY.

TO-DAY.

Gaiety Theatre, Stanley's Opera Company, 9 p.m.

VESSELS ARRIVED.—The following vessels arrived on the 26th :—Sahwan (s), from Zanzibar. Yesterday :—Kerby Hall (s), from Liverpool; Mobile (s), Buaresh; and Hindoo (s), Cutch Mandvie.

VESSELS SAILED.—The following vessels sailed yesterday :—Karagola (s), Katlywar Coast and Kurrachee; Hera Read (s), Havre; Stari (s), Dunkirk; Oriental (s), Marmagao; and Krishna (s), Marmagao and Cochin Ports.

G. I. P. RAILWAY.—The statement of traffic for the week ending 23rd March 1889 shows a decrease of Rs. 1,80,418.

POSTAL NOTICE.—The next China and Australian Mails per s s. Clyde will be closed at the General Post Office on Friday, the 29th instant, at 3 p.m.

POSTAL NOTICE.—Mail for Zanzibar direct per extra s.s. Nyanza will be closed at the General Post Office at 1 p.m. on Friday, the 29th instant.

UNIVERSITY MEETING.—We are asked to state that the meeting of the Faculty of Arts, which was called for to-day, has been postponed by order of the Dean to-morrow (Friday) at 5-15 p.m.

ATTEMPTED SUICIDE.—A mill labourer named Ragoo Govind, aged about 35 years, was on Tuesday seen by an old woman residing in the same chawl to make an attempt to commit suicide by hanging himself with a rope fastened to one of the cross beams in his room. She raised an alarm, and the neighbours coming in cut him down. The man was then removed to the J. J. Hospital.

ASSAULT.—Khundia Chimnajee was yesterday brought up on remand and charged by Constable Wilson before Mr. P. Ryan with assaulting Mahadoo Ramjee on the 17th inst. with a stick. It appears the accused and others were dancing around the *Holi*, when they had an altercation. The complainant came down from his house, when he saw accused trip down a man into the *Holi* fire. Complainant went up and took the man out of the fire, when accused gave him a blow on the head with a stick, causing a contused wound about an inch long on the right side. Complainant raised an alarm; the police came up, arrested the accused, and took the complainant to the J. J. Hospital. Khundia Chimnajee was convicted and fined Rs. 20 with the alternative of one month's rigorous imprisonment. He was further ordered to be bound over in a sum of Rs. 50 to keep the peace for a period of six months.

ALLEGED CRIMINAL MISAPPROPRIATION OF PROPERTY.—At the Fort Police Court yesterday the case Mr. Geyer, of Messrs. Geyer and Company, Limited, *vs.* Santano Carvalho was called on for further hearing before Mr. C. P. Cooper. This is a case in which the defendant Santano Carvalho stood charged with criminal misappropriation of property in respect of 22 sewing machines belonging to the complainant's Co., a r. Russell, barrister-at-law, appeared for the prosecution, and Mr. Burder on behalf of the accused. After some further evidence was adduced the Magistrate held that as the machines in question were not traced to the defendant he could not frame a charge against him. Carvalho was thereupon discharged.

ARREST OF ALLEGED MURDERERS.—Two goldsmiths named Sollybhoy Keshur and Surbhoy Mullick were on Tuesday evening last arrested by the Police at a coffee shop in the Bhendy Bazaar Road on charges of being implicated in the murder of a woman named Soonar at Bhownugger on the 24th instant. The men were pointed out to the police by a jemadar of the Bhownugger State police, who was sent down here in search of them. They were yesterday charged by Inspector Cobb before Mr. P. Ryan on suspicion of having caused the death of a woman named Soonar at Bhownugger. The Magistrate ordered the detention of the two prisoners, pending the arrival of the warrants for their arrest from the Bhownugger State authorities.

STANLEY'S OPERA COMPANY.—This company has made a valuable accession to its strength in the person of Mr. Charles Harding, an artiste who, judging from the criticisms in the Press, appears to have carried a great name all over Australia. With Miss Plaisted, Prima Donna Soprano at the Royal, who is also spoken of as a high class artiste, he made a most favourable impression on Calcutta audiences in La Somnambula. This talented couple are said to have showed such true dramatic force and pathos as to have electrified the audiences and brought "thunders of applause." A Calcutta critic pays them the compliment :—Artistes in every sense of the word, they rendered the music of their rôles in a style that simply entranced the audience." It is to be trusted that the appreciation of the performances of these talented artistes in Bombay will be commensurate with their high and acknowledged merits.

DRUNK AND DISORDERLY PARSEES.—Cursetjee Hormasjee, described as a photographer, Sorabjee Pestonjee, a mill hand, and Byramjee Nowrojee, a carpenter, were charged before Mr. P. Ryan on Tuesday with being drunk and disorderly at Cammateepoora 5th lane on the night of Sunday last. The evidence adduced went to show that the three accused under the influence of liquor were bent on a spree on the night in question. While passing along the Commateepoora 5th lane they saw a Mahomedan woman named Bibli seated on the doorway of her house. The three young men commenced "skylarking" with her, and the woman remonstrated with them. Cursetjee and Sorabjee struck her a blow on the face, whereas their companion, Byramjee, who had a dog-whip in his hand, used it pretty freely. The woman raising a cry, the police appeared on the scene and took the accused into custody. They were convicted, Cursetjee being fined Rs. 20, Sorabjee Rs. 10, and Byramjee Rs. 20. The magistrate awarded a sum of Rs. 20 out of the fines to the woman as compensation.

HIGH COURT.—MARCH 28.

(Before the Hon. Mr. Justice BAYLEY.)

For Consent Decree.

274-87—Craigie L and O—Janardhan Muddonji and another *vs* Muddonji Bhowji and another—Payne G and S, and Chalk W S.

275-87—Craigie L and O—Janardhan Muddonji and another *vs* Muddonji Bhowji and another—Chalk W and S.

Testamentary and Intestate Jurisdiction.

8-88—Mirza, H K—Shaik Ismailji Hussonji *vs.* Hassonvalad Guiboo and Uma, the guardian and next friend of Mahomed valad Appa Chowdry.—Janardhan G.

2-89—Nanu and H—Balaji bin Ganuji Bhosali *vs.* Giribai, widow of the deceased—Venayekrao H.

For argument (Chamber matter).

424-81—Payne G and S and L S F and N—Thackersey Dewraj and others *vs.* Hurbum Nursey and others—Roughton and B, and Macfarlane, E and H.

For further directions on Special Commissioner's Report.

259-85—Roughton and H—Zynubai *vs.* Haji Esmail Abdulla and another—Macfarlane, E and H.

Long Causes.

424-88—Ardesir, H and D—Cowasji Aderji Bamji *vs.* Goolbai and others—D S Garud, and in person.

494-88—Macfarlane, E and H—Rev T H Greig and others *vs.* Nanusha Jagoosha—Ardesir, H and D.

464-88—Shamrao P—Jadeji Keshrisingji Bhowsingji *vs.* Narotum Harjewan and another.—Bomanji and H.

In the matter of the Indian Companies Act, 1888, and in the matter of the Oriental Oil and Flour Manufacturing Co., Ld.,—Jefferson, B D and K, for petitioners, Vussonji Khimji and another.—Payne, G and S.

(Before the Hon. Mr. Justice PARSONS.)

Suits for hearing and final disposal.

Long Causes.

503-88—Macfarlane, E and H—Awabai *vs.* Rustomji Edulji Mistry—M H Khan.—Part heard.

455-88—Jefferson, B D and K—Bhugwandas Nursey *vs.* Abdool Succoor Haji Abdool—Wadia and G.—Part heard.

303-88—Mansuklal D and J—Padmavati Vahuji *vs* Goswami Shri Vithalesji D—Jefferson B D and K—Part heard.

428-88—Payne, G and S—Nowroji Rustomji Buckriwadia *vs.* Sorabji Jamsetji Daroowalla—Wadia and G.

Defended New Long Causes.

52-89—Payne, G and S—Karmali Joosub Datoo and another *vs.* Haji Abdool Latiff Bhaledina and others—Little, H F and N, and H C and B.

Long Causes.

72-88—In person, Ramchundra Vinayek Ranji *vs.* Krisnarao Narayan Rane and another. In person.

531-88—Kunderao M—Purshothum Shricrishnaji *vs.* Dayal Heeraji—D S Garud.

517-87—Craigie, L and O—Nathubai Shamlal *vs* Keshowlal Parbhoodass and others—E Wilkin.

190-88—Jefferson, B D and K—Ananta Balcrushna Paye *vs* Lukhmusey Den—Payne, G and S.

316-87—Pestonjee and R—Hormusjee Cursetjee Dubash *vs.* Buchoobai and others—J G Cama, L S F and N, P, G and S, M D, and J.

115-88—M H Khan—Oomer Cassum and another *vs* Makibai and others—Tyabjee and D.

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY.

BOMBAY, 28th March, 1889.

Means of observations at 6 a.m., 10 a.m., 2 p.m., 4 p.m., and 10 p.m.

Barometer corrected at 32 deg. Fah.	29·267
Temperature of the Air	81·6
Wet Bulb Thermometer	75·5
Dew Point	73·1
Relative humidity of Air	·760
Extent of cloudy sky (the whole sky clouded = 10)	0·2
Maximum temperature of air (read at 8 a.m. next day)	88·5
Minimum do. do. (read at 8 a.m.)	75·0
General Direction of Wind	NNW, N, NW, NNW.
Movement of wind in 24 hours*	452

* From midnight to midnight.

KEMP & Co.'s EQUATORIAL HAIR DOUCHE imparts unspeakable comfort and a sense of refinement to the Toilet, refreshes the Brain, and counteracts the depressing influences of Hot Weather. For Bottle, Rs. 1-8 and Rs. 2-8.

THE LXI. CALICO BALL.

COLABA was *en fete* on Monday evening when Colonel Collingwood and the officers of the 61st Regiment gave a Calico Fancy Dance in one of the new barrack bungalows. The rooms were prettily decorated, but the very strong wind which was blowing interfered sadly with the Chinese lanterns and prevented the doors in the windward side of the dancing room being opened for some time, which made the atmosphere rather hot. The room in which the dancing took place was draped with flags and decorated with stars made of swords, bayonets, ramrods, all of which looked bright and pretty. At one end of the room was a trophy consisting of drums, rifles, bayonets, bugles, &c., &c., surmounted by a large picture of the 61st Regiment at the battle of Chillianwallah—(in his Despatch after this action Lord Gough said : "The 61st saved the British Army"), – and the colours of the regiment, which appeared, by-the-bye, to be much the worse for wear. On each side of the trophy a stalwart Gloucestershire lad in full dress did "Sentry go." The colours (cricket) of the regiment, black, red, and buff, were conspicuous on lance, pennants, &c., and even the programmes were buff cards, with LXI in black, red, and buff surmounted by a gold imperial crown. Dancing began at 10 o'clock and was kept up with spirit till about 1-30 a.m., when "Sir Roger de Coverley" followed by God save the Queen brought all things to an end. The dresses were really very good. "Mercury" has been to many fancy balls in many parts of the world, but he does not recollect ever having seen a more correct lot of dresses, and he imagines the officers of the gallant 61st must have felt pleased at the sporting way in which the good folks of Bombay responded to their invitations to come in "character." When all were so good, it seems invidious to draw comparisons, but certainly the "61st Colors," "L'Incroyable," and the lady who at first appeared in a mask, but afterwards took pity on her fellow-mortals and allowed her fair face to be seen would have been hard to beat anywhere. A pretty little piece of "China," "Buy a Broom," and the "Middy" were also charming. The Temperance Society was well represented by a "Sandwich Man" in an excellent get up, while "The Spirit of the Ball" was everywhere. The aforesaid Spirit must live on air, for he could not possibly have had any supper. A very tall "Arab Chief" looked the character to the life, while one could almost see a "Sailor" steering La Mascotte to victory. A sporting "Card Man" looked as if he only wanted an opportunity to win a fortune, at "the three-card trick," and although "Beauseant" might have been ready to play, he appeared (like Martha) troubled about many things. A "Gentleman of the Old School" was most indefatigable in looking after the guests, of which the following is a list :—

Major Wilford	Sowar.
Col Collingwood	Gentleman of the Old School.
Mrs Collingwood	61st Colours.
Miss Collingwood	Buy a Broom.
Lieut Lock	Neapolitan Fisherman.
Mr Phillips	Ballyhooley.
Mr Tyffe	Afghan.
Mr Moss	A Mexican.
Capt Leatham	Beauseant (Lady of Lyons).
Mr Sinclair	Paddy
Mr F Travers, RE	Strolling Minstrel, 10th Century.
Mr H F Kerrey, R N	Persian Nobleman.
Mr R G Fraser, R A	Arab.
Mrs Wilson	Astarte.
Col Wilson	Uniform.
Mr H W L Bagnell	Zouave.
Mr W N Fleming	Arab.
Mr A R Cobbold	Roman Toy Seller.
Mr F T Rickards	Actæon.
Mr F Reid	Brigand.
Mr Montgomery	Spirit of the Ball.
Capt Steele	Card Trick.
Miss J Atkins	Betsy (a housemaid).
Mr M D C Atkins	Olden Times.
Mr Parsons	.....
Miss Parsons	China.
Miss Mabel Parsons	May.
Dr Langley	Arab Chief.
Mrs Langley	Chatelaine.
Miss Langley	Liddy
Miss Hunter	Artemis.
Capt Richardson	Reverse.
Dr Parker	King of Diamonds.
Mr W Porteous	Japanese Gentleman.
Major E S Luard	French Cook.
Dr Banks	A Little Boy Blue.
Brigade Surgeon Preston	Brigand
Mrs Preston	Spanish Lady.
Miss Preston	Fairy Queen.
Miss Paterson	Lady of Olden Times.
Mr E S Carey	Blue Jacket.
Mr P J Stopford	Blue Jacket.
Mr Pryce Weedon	Sir Walter Raleigh.
Mrs Pryce Weedon	Poudrée.
Master Aubrey Weedon	Jockey.
Major Lugard, RA	Baker.
,, Pengree, RA	Barrister.
Mr Campbell, RA	Monk.
Lieut Westropp	Albanian.
Lady Morland	Ruth (Pirates of Penzance).
Mrs John Adams	Lady Graduate.
Mr J H Twiss, R E	Reverse.
Capt Rice, R E	Frascuelo.
Mr Hume, Gloster Regt	French Chef.
Mr H Gill	Ancient Gaul.
Mr Westall	A Sailor.
Mr Holbrook	French Guard.
Mr Starling	Parsee Dustoor.
Mrs Wilkin	Poudrée.
Mrs Moberly	Poudrée.
Major Stopford	A Retired Officer.
Miss Starling	Pierette.
Miss G Starling	Maid Marion.
General Budgen	Uniform.
Mrs Budgen	Incroyable.
Mr H H Dean	Behardea.
Mr T A Harrison	Sailor.
Mrs Stopford	Rouge et Noir.
Miss Montgomery	Good Luck.
Capt Baldero	Royal Navy.
Capt Johnstone	Royal Navy.
Hon'ble Justice Bayley	Court Costume, 18th Century.
Mr P H Hui	A Sailor.
Mr P E Dixon	Convict.
Mr F G Bovillo	A Patternman.
Major Vibart, R A	Albanian Chief.
Mrs C Douglas	Norwegian Peasant.
Miss Douglas	Fanchon.
Mr C Douglas	Gustavus Adolphus.
Capt Baxter	Neapolitan Mandolinist.
Major Corbett	Austrian Evening Dress
Surgeon Stewart	Chef.
Mrs Stewart	Wasp.
Capt A B Jenkings R N	Uniform.
Mrs, James Jardine	Psyche.
Mr James Jardine	Barrister-at-Law.
Mr J Saunders Slater	Fee di Conti.
Mr E Spinner	Neapolitan Fisherman.
Mrs E Spinner	Roman Peasant.
Mrs W R Hamilton	Sequins.
Mr W R Hamilton	Sheikh.
Col Merriman, R E	Ulta Pulta.
Mr Venables	Country Bumpkin.

The officers of the regiment wore small bows of the regimental colours to distinguish them from their guests. The band, conducted by Herr Barthmann, played the following programme :—

Valse	Dorothy.
Valse	River of Years.
Lancers	Mikado.
Valse	Sweet Vows.
Valse	Yeoman of the Guard.
Polka	Feuille d'Amour.
Valse	Fairy Voices.
Valse	Maid of the Mill.
Valse	With the Stream Cotillon.
Valse	Maid of Kent.
Valse	Venetia.
Galop	John Peel.
	Sir Roger de Coverley.

GOD SAVE THE QUEEN.

MERCURY.

INSOLVENT DEBTORS' COURT.

THE following among other matters were heard before the Hon. Mr. Justice Bayley at a sitting of the Court yesterday.

RE MEHERALI SUMAR.

Mr. Budroodin, for an opposing creditor, appeared to show cause against an application made on behalf of the insolvent to enter up satisfaction in respect of the debts on the schedule.

Mr. Inverarity, on behalf of the insolvent, applied for a week's adjournment for the examination of Tharia Topun as a witness. He was a well-known Khoja merchant, and the insolvent was in a position to prove that Mr. Budroodin's client passed a release through Tharia Topun, who was at present out of Bombay, having proceeded to Ahmedabad on business.

Mr. Mankar, on behalf of the creditors, for whom he was instructed, and another creditor for whom Mr. Lang was instructed, said that no arrangement had been made by the insolvent with his or Mr. Lang's client, and that the rule ought therefore to be dismissed.

Mr. Inverarity said he knew nothing of an affidavit filed by Mr. Mankar's client last evening.

After some discussion, the matter was adjourned for a week.

RE CAWASJEE OOKERJEE.

Mr. Inverarity, on behalf of the Official Assignee, stated that they had not succeeded in serving the notice upon the insolvent who was to be examined that day. The learned counsel applied that the second Wednesday after the notice was served be fixed for the examination. The application was granted.

RE ABDUL RAZACK MAHOMED AND OTHERS.

On the application of Mr. M. H. Hakim, the insolvents were granted an interim order.

RE ALEXANDER LEATH.

Mr. Inverarity, for an opposing creditor, asked for the fixing of a day for the hearing of the matter. Mr. Starling, for the insolvent, said his client was anxious for an early hearing. It was fixed for the 24th April, the interim order to the insolvent being extended till the 1st May next.

VALUABLE DISCOVERY FOR THE HAIR—If your hair is turning grey or white, or falling off, use "The Mexican Hair Renewer," for it WILL POSITIVELY RESTORE IN EVERY CASE GREY OR WHITE HAIR to its original colour, without leaving the disagreeable smell of most "Restorers." It makes the hair charmingly beautiful as well as promoting the growth of the hair on bald spots where the glands are not decayed. Ask your Chemists for "THE MEXICAN HAIR RENEWER," sold by Chemists and Perfumers everywhere at 3s, 6d., per bottle. Sold wholesale by the Angio-American Co., Limited, 33, Farringdon-Road, London, England.

MEETINGS OF PUBLIC COMPANIES.

THE IMPERIAL ICE MANUFACTURING COMPANY.

THE second annual general meeting of the shareholders of the company was held yesterday at 19, Church Gate Street, Mr. Eugene Meiffre, chairman of the board of directors, presiding. The following directors' report was submitted:—

Your directors have the pleasure of convening the second annual ordinary general meeting of the shareholders, and of laying before you their report and the audited accounts for the year ending 21st day of December 1888. Your directors have the satisfaction to inform you that, as intimated in their last report, the two more ice machines arrived in Bobmay about the end of April 1888, and were fixed and erected in the factory premises by our engineer and manager, Mr. Pestonjee Hormasjee Bomanjee Wadia, single-handed, without the assistance of any engineer or machinist from Europe. If a machinist had been called from Europe the company would have had to undergo the expenses of paying his passage money and his monthly allowances until the completion of the work of fixing the machines, and such expenses would have amounted to a large sum. So much then has been saved by your directors not having adopted the expensive course spoken of above. Besides the said two ice machines, your directors had to purchase in Bombay boiler, donkey engine, steam pipes, &c., and your directors are glad to inform you that the whole of the work was completed by the end of December 1888. From the audited account herewith submitted it will be seen that in the month of October last one of the new ice machine was given a trial, and your directors feel pleasure in expressing their confident hope that in the present approaching summer the factory will be in the full swing of work, and will produce clear ice 15 tons per day. It is gratifying to have to state that the economical management of the affairs of our company will enable us to sell ice at a cheaper rate than any other Ice Company in Bombay, and we hope to meet you next year with a realization of large profits in our hands. Your directors must here state in justice to the said manager and engineer Mr. Pestenjee Hormasjee Bomanjee Wadia, that looking only to interests of the company without a thought of selfish gain he has, in a zealous and commendable manner, consented at your directors' request not to charge his monthly salary as the Factory was during the said period under erection, and has completed the erection of machinery and performed all other work without having received any remuneration whatso ever. Your directors must also state in justice to Mr. Ardeshir Benjanjee Soortee, one of the secretaries and agents of the company, that he has been assisting your directors financially, as well as in the management of the business of the company, as will appear from the said balance sheet throwing his whole heart into the work, and has worked most earnestly for the benefit of the company without any remuneration whatsoever. For such real work Messrs Ardeshir and Pestonjee deserve your best thanks. Mr. Hormasjee N. Vakeel and Mr. Rahimbhoy Alladinbhoy retire, but they are eligible for re-election Lastly, an auditor remains to be appointed by you for the current year.

The director's report and audited accounts were received and adopted. Messrs. Hormusjee N. Vakeel and Rahimbhoy Alladinbhoy, who retired by rotation, were re-elected directors. Mr. Bapujee Pestonjee Wadia was appointed auditor, with a renumeration of Rs. 100.

Mr. Sahpurji B. Katrak, in proposing a vote of thanks to the chairman, said that, on looking to the balance sheet, it would be observed that the company was indebted to the firm of Messrs. Meiffre Neveu and Co., to the extent of about Rs.31,000. This amount was due to the firm for two ice machines of the latest improvement, they were kind enough to order out for the company. The ice machines had been put up and they were now in full working order, and had given entire satisfaction. By the addition of this machinery, the company was now in a position to compete fairly with other ice manufacturing companies in Bombay. Not only that, but Messrs Meiffre, Neveu and Co. had been so kind as to give the company their helping hand in financial matters as well. In all this kindness, the company was certainly under very great obligations to the firm in general and to their local representative Mr. E. Meiffre, in particular Without their co-operation and support the company would not have been in existence as it now was. Bombay now boasts of four ice manufacturing companies, all vieing with each other to produce ice of the purest quality and at cheap rates, so that it may be within the reach of the rich as well as poor. Their company was more economically managed than its rivals, and one of the agents, Mr. Ardeshir B. Soortee, and their able and indefatigable Engineer and manager, Mr. Pestonjee Hormusjee Bomanjee Wadia, had with disinterested zeal worked for nearly two years without receiving a single pie for their troubles during the time the machinery was being put up Mr. Kalrak was quite confident that, by this economical working, the results would be satisfactory, and next year they should see that handsome profits had been realised. They did not adopt the policy of going into a keen competition by selling their ice at cheaper rates than the factories. Their best thanks were, therefore, due to Messrs Meiffre, Neveu and Co., to their chairman Mr. Eugine Meiffre, and to Mr. Ardeshir Soortee and Mr. Pestonji Wadia.

Mr. Eugene Meiffre thanked Mr. Katrak for the kind words he had spoken about his firm and also for himself. He said he would still do all in his power for the interests of the company, and should be glad to communicate the vote of thanks to his head office in Paris.

THE JIVRAJ BALLOO SPINNING AND WEAVING COMPANY.

AN ordinary general meeting of shareholders of the company was held yesterday at its registered office, Bazaar Gate Street, Mr. Raghunath N. Khote, C.I.E., chairman of the board of directors, presiding. The following report of his directors was submitted :—

Your directors beg to submit their report and audited accounts of the company for the year ended on 31st December 1888. During the year higher rates ruled both for cotton and coal, the principal items of expenditure in working a mill which adversely affected the earnings of the company. The net profit earned, as will appear from the accompanying accounts, amounts to Rs. 1,35,639-12-5 for the year, a result which, under the circumstances mentioned above, the directors consider satisfactory. Adding the sum of Rs. 1,922-8-1, the balance brought forward from last year's accounts to the abovementioned sum, and deducting therefrom the sums of Rs. 49,500 paid as interim dividend for the half-year ended on 30th June last, at the rate of Rs. 45 per whole share and Rs. 11¼ per quarter share, and Rs. 38,000 carried to machinery deterioration fund, there remains for disposal a balance of Rs. 50,062-4-6. Your directors now beg to recommend payment of a dividend for the half-year ended 31st December 1888 at the rate of Rs. 45 per whole share and Rs. 11¼ per quarter share, thus making a total dividend of Rs. 90 per whole share and Rs. 22½ per quarter share, or at the rate of 9 per cent. per annum free of income-tax. This will require Rs. 49,500 and leave a balance of Rs. 562-4-6 to be carried to next year's account. The directors beg to inform you that they have added a new reeling house to the buildings of your mill. Your mill property has been insured for Rs. 7,26,550, exclusive of policies on cotton, yarn, and cloth, for Rs. 4,06,000. Two of your directors, Messrs. Raghunath Narayen Khote, C.I.E., and Lakhmidas Khimjee, retire by rotation, but they are eligible for re-election. You will also have to appoint auditors for the current year and fix their remuneration.

The report and audited accounts were adopted and approved. A dividend at the rate of Rs. 45 par whole share and Rs. 11¼ per one-quarter share for the half-year ending 31st December, 1888, was declared payable on and after the 28th instant. Messrs. Raghunath N. Khote and Lakhmidas Khimjee, who retired by rotation, were re-elected directors. Messrs. Muncherjee Merwanjee Dadina and Sorabjee Shapoorjee were appointed auditors at a remuneration of Rs. 200 each. The best thanks of the meeting were accorded to the directors and to Messrs. Dwarkadas Vussonjee and Co., the agents of the company particularly, for the zeal and ability with which they managed the affairs of the company. The proceedings ended with the customary compliment to the chairman.

HIGH COURT.—APPELLATE SIDE.

(Before Mr. Justice SCOTT and Mr. Justice JARDINE.)

MURDER OF A WIFE.

EMPERATRIX *vs.* ANDU BIN KERU.

THIS was an appeal from a decision of Mr. S. Tagore, Sessions Judge of Sholapore-Bijapore, who in January last convicted the accused of the murder of his wife, Girja, and sentenced him to transportation for life. Rao Saheb V. N. Mandlik appeared for the Crown. The chief evidence in the case was afforded by the accused's confessions made before the second-class magistrate and the committing magistrate. They had every appearance of being voluntarily made, and the Sessions Judge saw no reason to doubt their genuineness. In them the accused stated that he struck his wife so as to cause her death, threw her into the mud by the nulla, and then ran away to Alandi without telling any one, even his own people at home. On the 2nd November 1888, the dead body of Girja was discovered in a nulla, near the village of Machnur, buried in mud, from which the head was sticking out. The body was found buried in the mud, stark naked, with a stone placed over it. It was identified as that of Girja. The accused, about whom a search was made, could not be found until the end of November. The Assistant Surgeon of Punderpur, who made a *post-mortem* examination of the body, observed two contused wounds and certain internal injuries indicating that death was caused by suffocation. What appeared to be probable was that Girja was rendered insensible by the blows given by the accused, who then took the apparently lifeless body to the mud and buried it there. It appeared that Girja was last seen alive with the accused, her husband, in their field, on the 29th October last, and that the accused suddenly disappeared on that day, and was not heard of until about a month afterwards. The Sessions Judge found the accused guilty of murder, but sentenced him to transportation for life. Their lordships, looking at all the circumstances of the case, dismissed the appeal.

"ROUGH ON CORNS."

Ask for Wells' "Rough on Corns." Quick relief complete, permanent cure. Corns, warts, bunions. At chemists and druggists.

"ROUGH ON ITCH."

"Rough on Itch" cures skin humors eruptions, ringworms, tetter, salt rheum, frosted feet, chilblains, itch, ivy poison, barber's itch.

THE NAVY ESTIMATES.

THE Navy Estimates were issued on the 8th inst. Lord George Hamilton's explanatory statement accompanying them remarks that his full *viva voces* statement which he made the previous day anticipates much of what would otherwise have been dwelt upon in the memorandum. The expenditure is estimated to be £602,000 in excess of that voted last year. The increases are chiefly in the "shipbuilding," "manning," and "new works" votes, and the decrease in the votes for naval ordnance. In a few instances the performances of the expiring year have fallen short of what was originally hoped for. The completion of the Victoria and Sans Pareil has been affected by the dates of delivery of the 110-ton guns, but it is expected the Victoria will be ready for sea in the course of two or three months. The protected cruiser Magicienne is about to proceed on her steam trials, and the Marathon is nearly ready. The contracts for the Blenheim and the Bellona and seven vessels for Australasian service have been delayed chiefly by the difficulty in obtaining steel materials. A number of coaling vessels are being constructed in private yards, and six first-class and 10 second-class torpedo-boats have been ordered during the year. The details of the shipbuilding programme for the year are explained in the First Lord's speech last night. As to dockyard administration, the dockyard work on all the vessels promised in the year's estimates is complete, except the Camperdown, Anson, and Aurora. The Trafalgar might be completed by the end of June next, but her last gun will not be delivered until the 31st of August, 1889. The Nile has been advanced during the year to such an extent that she may be completed in 1889-90. The work of re-engining the Superb and Tauncdore has been commenced and will be completed next year; the building of a superstructure and carrying out repairs to the Hydra and Cyclops will be completed this year; the repair of the Triumph, Achilles, Minotaur, Nelson, and Audacious will be completed during the forthcoming financial year, and the reconstruction of the Rupert and Devastation will be well advanced. The reduction of the Naval Ordnance Vote to £1,493,000 has been possible by the transfer to another fund of the cost of armament of the new ships which it is proposed to built by contract. No new works of importance were commenced during the year. The gross estimate for the year is £14,361,810, less appropriations in aid £676,410. The chief increases compared with last year are—Naval stores (including coal), £554,900; machinery for Her Majesty's ships (contract), £124,700; wages, &c., of officers, &c., 170,600; victualling and clothing, £104,700; work buildings, &c. £74,700. The principal decreases are—Armaments, £400,000; ships building by contract, £145,000.

THE ARMY ESTIMATES.

THE following is from the Memorandum of Mr Stanhope, Secretary of State for War, relating to the Army Estimates for 1889-90 :—

In the present year it is proposed to include in this Memorandum only a few details in explanation of the Estimates, and to reserve any general review of policy and of progress during the past year for a statement in the House of Commons.

The Estimates for 1888-89, including the Ordnance Factories Vote, showed an anticipated expenditure of 13, 710, 700l. for effective, and 3, 027, 600l. for non-effective services, making a total of 16, 738, 300l.

For 1889-90, the Estimates show an expenditure of 17,335,900l, of which 14,322,500l. is for effective, and 3, 013, 400l. for non-effective services, being an increase on last year of 597,800l.

It will be seen that the main cause of this increase is the provision made for certain Colonial garrisons, the falling off of Appropriations in Aid, but above all, the necessity of pushing forward the rearmament of our Regular troops with weapons of the newest pattern.

The changes to be noticed in the various arms of the Service in the present Estimates are not very numerous. There is a total addition to the Establishment of 2615 men.

Almost the whole of this increase has been occasioned by the necessity of strengthening Colonial garrisons, in view of the new armaments, either already sent out or about to be shipped during the present year. A large addition is made, both of Infantry and Artillery, to the garrisons of Malta, besides the Militia regiment that we are encouraged to hope will be raised there. The principal other additions made are to some of our distant coaling stations; where, however, the policy is being steadily pursued of utilising, as far as is prudent and possible, the services of Native auxiliaries.

It will be seen by the Report of the Inspector-General of Recruiting that the work of his department has been satisfactory during the past year. Fewer men were required than in 1887-88, and it is gratifying to be able to add that desertions were fewer in number by more than 1000. During the coming year there will be a substantial increase to the Reserve, which will, it is hoped, reach 58,300, the highest point yet attained, with the prospect of improvement in future years.

The Militia is, I am sorry to say, 2039 weaker in numbers than last year. The Yeomanry is still suffering from the agricultural depression, and shows a decrease of 304 men, but the efficiency of this branch of the Service is very favourably reported on. The annual returns of the Volunteers show a decrease in efficients of 1366, and of enrolled men of 1569. The increase upon the vote is 23,000l., which is due to the grant to the Volunteer Artillery in respect of the guns recently issued to them, to the larger number of great coats for which grants are required, and to the additional Submarine Miners recently raised.

The Vote for Provisions is increased by 96, 000l. A rise in the price of the ration, which had been steadily falling for ten years past accounts for 49,000l. The additional force absorbs 17,000l, and provision has also been made for extra transport animals in South Africa.

The Vote for Warlike Stores and Armaments shows an increase of 394,000l. I reserve, for the present, a full explanation of the many subjects arising upon this Vote; but it may be pointed out that the increase is mainly due to the provision of the new magazine rifle and ammunition, and to the re-arming of the Royal Artillery with the new 12-pr. gun.

An amount of 268, 000l. is taken for machine and quick-firing guns, and for ammunition in connection with the Imperial Defence Loan. But that service entails an additional charge upon Vote 9, for the transport of guns and material at home and abroad, and of 15, 000l., under Vote 15, for interest upon the sums to be borrowed during the first two years.

The Works Vote is swollen by 72,000l, of which no less than 54,200l., is due to the falling off of Appropriations in Aid, or, in other words, of the proceeds of sales of land.

A sum of 10,000l. is taken for services in connection with the Royal Barracks at Dublin, the sanitary condition of which has attracted our very serious attention. But the general question of Barracks, to which attention was called by the Committee on the Army Estimates, together with some other important subjects arising out of this Vote, is reserved for further explanation in the House of Commons.

Upon the Non-Effective Votes there is a net saving of 14,200l., due to decreased payments by the Purchase Commissioners and a reduction in the sum required for out-pensions. The continued increase of retired pay in the Medical Department has been checked. The reduction in the General Officers List, a scheme for which is in preparation, will also produce a considerable ultimate saving; on the other hand, there is an increase of 4,900l. in consequence of the number of Lieutenant Colonels who have gone to half-pay on completing their terms of command.

THE BURMAH RUBY MINES.

PROBABLY since the days of the South Sea Bubble, remarks the *World*, the City has witnessed no such scene as that presented in St. Swithin's Lane in the frantic rush to lodge applications for shares in the Burmah Ruby Mines. The first charge on the new concern will be the cost, of a new plate-glass window for the confectioner's shop opposite the entrance to New Court. I question whether claims against the company on the ground of "contributory negligence" would lie for injuries inflicted by the broken glass. I should have liked to have seen the extremely irregular entrance of Lord Rothschild into his own premises by being hoisted in through a side-window from the adjacent graveyard. For some days before the subscription opened and closed—it was not open a couple of hours—there was almost as great a craze after shares or the promise of shares as there was in New Court on Wednesday morning. Sir Lepel Griffin, the chairman of the company, was in more request than any man in London. Dowagers innumerable figuratively prostrated themselves before his shrine; *debutantes* anxiously and eagerly entreated him; young married women artfully introduced their little petition by playfully asking him if he knew what was the feminine of "stag." On the whole I feel for Sir Lepel when the allotment letters are sent out.

Some of the fair applicants, I hear, are repenting themselves, giving heed to cynical rumours that the Ruby Mines have a family resemblance to Mrs. Harris. I do not pretend to be a mining expert, but perhaps I can give them a measure of reassurance. I remember Archibald Forbes telling me, when he came home from his visit to Upper Burmah and King Thebaw in the winter of 1878-9, that in the palace of Mandalay he had been shown rubies larger than any in the jewel-chamber in the Hofburg of Vienna; that in one of Theebaw's private rooms he had seen an open jar full of smaller stones; that at a dinner given him by the old Prime Minister, the Kinwoon Mengyi I believe he called him, his host's little daughter was so loaded with rubies that she could not walk with ease; that the few European residents of Mandalay were coining money by dealing in the gems, and that most of the Rangoon houses were enriching themselves by exporting smuggled stones, which reached them surreptitiously from the mines. I remember Forbes's amusing anxiety to get "rich beyond the dreams of avarice" by organising a syndicate to buy the mines; but he was despatched to Zululand, or Pievna, or Timbuctoo, or somewhere; and, so far as I know, nothing came of his idea.

THE Teheran correspondent of the *Daily News* telegraphs :—I hear from a trustworthy source that Russia has demanded important concessions in the province of Guilan, south-east of the Caspian. The Persian Government is undecided. Several Councils have been held, which were attended by all the Ministers, to deliberate what should be done.

THE ALBION MILK AND SULPHUR SOAP.—Pure, mild and emollient.—This essentially complexion soap is most agreeable and beneficial in use, especially where the skin is sensitive or has become roughened by exposure on land or sea. It never irritates, and hence has a soothing and pleasantly purifying tendency, is particularly valuable in hot climates. A luxury for the toilet and the bath. Indispensable for children. Delicately perfumed. Sold by all chemists. Agents, Treacher and Co., Bombay.

BOULANGISM IN ENGLAND.

A WRITER in *Macmillan's Magazine* says :—

Let us assume that a Boulanger has arisen among us, and that he has gathered round himself a party of formidable dimensions. Imagine that he has advanced so far as to have given his own name to his followers and accustomed them to take his manifestoes as their creed. Suppose, too, that he has drawn together a band of compliant adherents, many of whom hold their Parliamentary seats by virtue of letters addressed by him to their constituents. Finally, let him have, or expect shortly to secure, a Parliam

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—Not exceeding 3 lines, Re. 1; each succeeding line, As. 8. No trade advertisements are admitted under this scale.

CEYLON TEA, as used at the Byculla Club, Bombay Club, Yacht Club and Club of Western India, Poona. Sample tins of 4 lb. obtainable at the Offices of PHIPSON & Co.

THE CRY OF THE DAY.—CEYLON TEAS! CEYLON TEAS!! CEYLON TEAS for SALE everywhere. We do not keep CEYLON TEAS, as the best qualities, at Rs. 1-8 and Rs. 2 per lb., will bear no comparison with our Fresh Consignment of IMPERIAL FAMILY and BREAKFAST MIXTURES, at Re. 1 and 1/2 Annas per lb. respectively.—MORTON MAJU & Co., Church Gate Street, Bombay.

BEST VELVET PILE, English, large size, very little used.—JAMSETJEE NOWROJEE, Cabinet-maker, 23, Church Gate Street.

CIVIL AND MILITARY OFFICERS coming from Home to join their Appointments in the Mofussil would do well before leaving Bombay to call at the Lamp Warehouse, R. DITMAR, late Theodor Knauet, 69, Esplanade Road.

CIGARS! CIGARS! The Best Trichinopoly Cigars, nice flavour, Java Rs. 3, per box of 100; Beehives, Rs. 2-4; Thompson, Rs. 2-2; Noble, Rs. 2—WRIGHT & Co., Mint Road, Fort.

READ and BARTON'S ELECTRO-PLATED GOODS.—Ice Pitchers, Bread and Butter Pots, Tea and Coffee Sets, Waiters, Napkin Rings, Cups, Flower Pots, Pickle Castor, Inkstand, Jam Pots, Ice Tongs.—MORENAS & Co., 15, Medows Street.

EVERYONE says that our Crockery, Cutlery, and Glassware are very reasonable, and is a great convenience to Europeans in India to get at one Market Price. Cheapest House.—SHROFF BROTHERS.

LOST.—A PUCKA RECEIPT, dated 15th October 188-, No. 47 of the Sholapoor Spinning and Weaving Co., Ld's., Share No. 660 in the name of Nanchand Futechund. Whoever restores the same to me at the Office of Messrs. MORARJEE GOCULDAS and Co., No. 2, Tamarind Lane, Fort, will be rewarded.

OUR ORANGE PEKOE Dust Ans. 12, Pekoe Dust Ans. 11, Souchong Dust Ans. 10, Mixed Dust Ans. 9, and T. as Dust Ans. 7 per lb. These Dusts are acknowledged by thousands to be the Best and Cheapest ever offered to the drinking public.—DANTRA & Co., Tea Merchants, 33, Church Gate Street, Fort, Bombay.

WANTED.—One or Two Good Smart Intelligent NATIVE CLERKS. Experience in Correspondence and Accounts and Good Handwriting indispensable. Apply, by letter, to "684," care of this paper.

A GENTLEMAN, aged 24, Scotch, well Educated, holding University Certificate of St. Andrews, Scotland, 6 years residence in Country, capital testimonials, offers his services to anyone in any capacity, Estate, Merchants, Companion to Europe in exchange for free passage, &c. Reply, care of "EDITOR," this paper.

A LADY in Ireland, with great experience, wishes to take CHARGE of a FEW CHILDREN. Good country home. Thorough education. Terms moderate. Highest references given if required, for further particulars, apply to MISS Y., care of WILLIAM WATSON & Co., 28, Apollo Street, Bombay.

WANTED.—Rs. 1,000, Good Security, Address, "BUSINESS," care of this paper.

A SUBALTERN in a British Infantry Regiment in Bengal, wishes to exchange with a Subaltern in the Bengal, Bombay or Madras Staff Corps. Apply to "X. Y. Z.," care of the Post Office, Simla.

ENGAGEMENT OPEN.—An European Elderly Man as General Servant, Steward or Coachman to any Lady or Gentleman or Native Prince. Can speak Two Native Languages fluently, and bear good references. Apply to "D." care of this paper.

R. NOWROJEE, DOMESTIC SERVANT SUPPLIER, Church Gate Street.

DR. M. L. JELOVITZ, M.D., Homœopath, has removed from Apollo Hotel to No. 3, Church Gate Street, above Messrs. Watson & Co.

FURNISHED BUNGALOW, TO BE LET, for Six Months, from 1st May next. For terms, &c., apply to "F. BOZZONI, Middle Colaba.

LANOWLEE.—TO LET, an unfurnished BUNGALOW. Rent for the Season, Rs. 2.0. Apply to Mr. C. K. HAWKINS, Lanowlee.

TO BE SOLD or LET, furnished, STONE HOUSE, Louisa Point, Matheran. Apply at the ADVOCATE-GENERAL'S Chambers, High Court.

TO LET AT MATHERAN.—The Garbut Hall for the Season. Apply to SORABJEE DADABHOY DUBASH, Elphinstone Circle.

TO LET.—A Well Situated and Well Furnished BUNGALOW, on Malabar Hill. For particulars, apply to "X. Y. Z.," care of *Bombay Gazette*.

TEMPLE BAR HOTEL, Rampart Row, Bombay. Terms per diem, Rs. 4. Breakfast and Tiffin, Rs. 1 each; Dinner, Rs. 2.

POONA HOTEL, POONA, is a First-Class Upper-storeyed Hotel, in Poona. It is most centrally situated and affords all the Comforts of a Home. Rooms bright and airy. Each family has a separate Sitting Room. TERMS MODERATE.

GRUYERE and CHEDDAR CHEESE, on Cut, just arrived.—J. PEARSE, 7, Church Gate Street.

MACLEAN'S GUIDE to BOMBAY, and BOMBAY DIRECTORY for 1889. Cloth bound. Rs. 5, postage, 4 annas.

GRIFFIN'S SPARKLING ALE, as supplied to the B. I. S. N. Co. and other Companies. In splendid condition, just landed. Rs. 5-8 per doz.—Agents., PHIPSON and Co.

COLLECTION of LEGISLATIVE ACTS, comprising Sea Customs Act, Customs Tariff Act, Indian Arms Act, The Opium Act, The Bombay Salt Act, The Salt Act, The Stamp Act, The Indian Port Act, The Native Passenger Ships Act, The Abkari Act, Periodical Survey of Steam Vessels Act, The Steam Vessel Survey Amendment Act, and the Bombay Port Trust Act. Price Rs. 5; interleaved, Rs. 6.

CRESTS and MONOGRAMS, engraved on stone by a special artist, and mounted as Signet Rings, Seals, &c., at a few days notice.—MARCUS and Co., Ld., Bombay or Poona.

CYCLOSTYLES (Gerstetner's patent). Prints on a slab 8½ inches by 6 inches. Very useful for printing circulars, etc. Price, Rs. 15. To be had at the *Gazette* Office.

REAL SCOTCH MAUDS, RUGS and WRAPPERS, in Neat and Bold Checks, Tartans, Fawn and other Colors, Rug Straps, &c., a large selection at Moderate Prices. BADHAM, PILE & Co., Ld.

FOR SALE.—A Consignment of GOOD MACHINE BLACK PRINTING INK, in 50 lb. drums, English Manufacture. For price, &c., apply to "X.," at this office.

JUST opened a Fine Selection of Fancy Serge Coating, Fancy Angolas, Black and Brown Felt Hats, Tweed Hats and Caps, &c., prices most moderate.—JOHN MAHOMED & Co., Tailors and General Outfitters, 16, Meadows Street, Bombay.

FOR SALE.—DEMY EXPRESS LITHO-PRINTING MACHINE, (QUITE NEW) by Messrs. Furnival & Co., London, fitted with recent improvement and two sets of Rollers, complete. Steam or hand. For particulars, &c., apply to "LITHOPRINT," care of *Bombay Gazette* Office.

JUST OPENED.—COLORED OTTOMAN SILKS, beautifully Soft Texture, in the NEWEST and most FASHIONABLE Shades, at Mrs. TAYLOR'S, Milliner and Dressmaker, 25, Medows Street, Bombay.

PILSENER BEER (Lion's Head Brand), Light, Pure, and Wholesome. Cases of 4 dozen large bottles, at Rs. 5 per doz. Cases of 6 doz. small bottles, at Rs. 3 per doz. WILLIAM HILL & Co. Bombay, Sole Agents and Importers.

FOR SALE.—A Second-hand DOUBLE ROYAL MACHINE, of Cowlishaw's Improved Mains, Patent, by Harrild and Sons, London, in good working order, prints a forme of matter 40 by 27, size of table, inside bearers 46 by 37 inches.—Apply to "Z," care of this paper.

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DR. SCOTT'S BILIOUS and LIVER PILLS, the best Family Aperient Medicine, without Mercury.

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IMPORTANT CAUTION.—Be sure to ask for "Dr. SCOTT'S BILIOUS and LIVER PILLS," in a green bottle, wrapped in green paper, and having the name and address "William Lambert, 3, King William-street, Charing Cross" engraved on the Government Stamp. Do not, therefore purchase without seeing the Government stamp over the cork of the bottle.

DR. SCOTT'S BILIOUS and LIVER PILLS, W. LAMBERT, LONDON, ENGLAND. "AGENTS WANTED."

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ARE the only Pianofortes of that name that are so favourably and widely known in India for more than 30 years. Inferior instruments have recently been introduced under a name which closely resembles theirs Intending purchasers should therefore satisfy themselves that the name on the Piano they are getting is Schiedmayer and Soehne.

Gold Medals with HIGHEST Distinction at both the Antwerp and the London ("Inventions") Exhibitions, the only Firm of that NAME WHICH OBTAINED a Prize.

THE GRAND SQUARE PIANOFORTE Cash Rs. 720.

Or 12 monthly instalments at Rs. 66.
Or 24 do. do. ,, 36.

The Sympathetic Pianoforte, Cash Rs. 780.
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Zinc lined Packing Case, Rs. 25 extra. Delivered free at any Railway Stations, Bombay or Poona.

Address: MARCKS & Co., Limited,

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THE NEW LAND REVENUE POLICY OF THE BOMBAY GOVERNMENT.

TAXATION OF SUBSOIL WATER

AT THE

FORTHCOMING REVISION SETTLEMENTS IN GUJARAT,

BEING

REPRINT OF ARTICLES AND LETTERS CHIEFLY FROM THE *BOMBAY GAZETTE*,

WITH

Appendix containing the Resolutions of the Bombay Government, dated the 26th March and 25th July, 1884, respectively.

Price, 1 Re.; postage, 1 Anna.

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SURGEON DENTIST.

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(GERSTETNER'S PATENT.)

TO BE SOLD.

A SMALL Consignment of CYCLOSTYLES (Gerstetner's Patent), complete with ink, roller, inking board, pencil, and a supply of prepared paper, in case. Size of slab: 8½ inches by 6 inches.

PRICE, Rs. 15 EACH.

Apply *BOMBAY GAZETTE* Office, ALBERT BUILDINGS.

JOHN ROBERTS & Co., Ld.,

BILLIARD TABLE MAKERS

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GENERAL HOUSE FURNISHERS,

Can supply every requisite for the entire furnishing of Houses, and will be glad to send samples and designs free of charge.

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THE *BOMBAY GAZETTE* POONA AGENCY.

FROM this date we have appointed Messrs. COOPER, MADON and Co. our Agents at Poona for the sale of—

The *Bombay Gazette* Daily.
,, ,, ,, Overland Summary
,, ,, ,, Weekly Budget
,, ,, ,, Bi-weekly
The Indian Travellers Guide
Maclean's Guide to Bombay

And for all other publications issuing from the Office.

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NOW READY.

MACLEAN'S

GUIDE TO BOMBAY

AND

BOMBAY DIRECTORY

FOR

1889.

Printed and published at the "BOMBAY GAZETTE" Office.

INDIAN PRICE—Rs. 5: with Postage, Rs. 5-4.

THE GUIDE AND DIRECTORY for the year 1889 contains a great deal of new and interesting information connected with the unprecedented progress made by the city in recent years.

While recording the advance that has been made in material prosperity, the Guide gives a comprehensive account of the numerous charities which are maintained by the benevolence of leading citizens of the past and present generations, and accurate and detailed descriptions of the various new public buildings which have been completed during the year.

The Directory has been carefully corrected and revised up to the day of going to Press. Valuable information has been added, and special care has been taken that the local information shall meet the wants of commercial men and the general public.

To be had at the *Bombay Gazette* Office, Albert Buildings, Esplanade, Fort.

Agents for Maclean's Guide to Bombay. Messrs. COOPER, MADON AND Co., Branch Establishment, East Street, Poona.

SALES BY AUCTION.

MENESSE AND COMPANY.

THIS DAY, THURSDAY, the 28th inst., Messrs. MENESSE and Co., will hold their usual weekly auction sale at their rooms of a quantity of grey and colored piece goods, twist, &c.

1 case Turkey red Engrap at.
2 cases colored muslin.
3 ,, colored prints.
2 ,, white calico.
2 ,, brown half hose.
5 bales grey shirtings.
1 ,, Turkey red twist.
2 cases alapaca umbrellas.

On account of the concerned—
Grossman, Bombay, G. G. N.—1 bale gunnies, ex s.s. "Clyde."
M M 2123—1 case S W I Prints.

MENESSE & Co.

Bombay, March 28, 1889.

MEHRJEE, JOHNSTON & CO. No. 4, FORBES AND MEDOWS STREETS.

SALE OF RAFTERS, PLANKS, &c.

Under instructions from the Executive Engineer, Presidency, the undersigned will sell by Public Auction, THIS DAY, THURSDAY, the 28th instant, at 2 p.m., in the compound of the Government Telegraph Office, Fort, consisting a number of rafters, planks, battens, sheets, &c.

SALE OF VALUABLE JEWELLERY.

On THURSDAY, the 11th April, at 2 p.m., Messrs. MEHRJEE JOHNSTON & Co. will sell by Public Auction at their sale rooms, No. 4 Forbes and Meadows Streets, Fort, by order of the Rustomjee Toorkee, valuable Gold and Diamond Jewellery, consisting of bangles, lockets, watch-guards, chains, earrings, buttons, studs, sleeves, gold and silver coins, also pearl bangles, brilliant and diamond earrings, gold bangles, gold and pearl studs, brilliant and diamond rings, gold and silver watches, Ceylon stones, &c., &c.

MEHRJEE, JOHNSTON & Co.

Bombay, March 28, 1889.

SHIPPING INTELLIGENCE.

THE s s Horn Head, 1,558 tons, Captain M R Thompson, sailed yesterday for Hayre via Canal with a general cargo.

THE s Start, 1,534 tons, Capt S Darley, sailed yesterday for Dudkirk via Canal, with a general cargo, and Mrs Taitt, as cabin passenger.

THE s s Schwan, 1,011 tons, Captain H Hashagan, arrived in harbour on Wednesday evening from Zanzibar with a general cargo.

THE s s Hindoo, Captain Baker, arrived in harbour yesterday evening from Cutch Mandvie, with a general cargo and 821 deck passengers.

THE s s Krishna, 199 tons, Captain Md Budrudin, sailed yesterday for Marmagao and coast ports, with a general cargo and 62 deck passengers.

THE B and P S N Co's s s Mobile, 916 tons, Captain T Hughes, arrived in harbour yesterday from Busreh with a general cargo, 2 native gentlemen cabin, and 100 deck passengers.

THE Hall Line s s Kirby Hall, 1,764 tons, Captain R M Philipps, arrived in harbour yesterday from Liverpool with a general cargo, and Capt H A Speed, and Mr H A Bladon, as cabin passengers.

THE B I S N Co's s s Oriental, 938 tons, Captain F W Frohawk, sailed yesterday for Marmagao, in ballast and the following passengers:—Mr F G de Menzes, and four others, one boy and 3 deck passengers.

THE B I S N Co's s s Karagola, 597 tons, Captain R W Gimblett, sailed yesterday for Kurrachee and Kattywar coast with a general cargo and the following cabin passengers:—Lieut Mitchell, for Cutch Mandvie; Colonel, Mrs and Miss Jacob and 3 children, for Kurrachee; and 69 deck passengers, for Kurrachee and Kattywar coast.

VESSELS IN DOCKS.—MARCH 27.

PRINCE'S DOCK.

Vessels.	Tons.	Captains.	Sheds.	Company or Agents.
S.S. City of Edinburgh	2102	Barham	A	Sir C. Forbes & Co.
,, Hispania	2213	Boothley	B	W. & A. Graham & Co.
,, Mobile	916	Hughes	C	B. & P. S. N. Co
,, Yesso	1381	Trotter	D	F. Muir & Co.
,, Knuteford	1250	Harrison	F	W. & A. Graham & Co.
,, Hypatia	1299	White	H J	C. Eduljee.
,, Nyanza	1121	M. Simons	K	Visram Ebrahim & Co.
,, Start	1534	Darley	L	J. Mackintosh & Co.
,, Kirby Hall	1764	Philips	M	E. Bates & Co.
,, Scots Greys	1173	Hogan	N	C. Eduljee.
,, C. Murray	1379	Warfolk	O	F. Muir & Co.
,, Iago	1550	Juston	P	F. Muir & Co.
,, L. Tower	1892	Purse	Ibis	Boyts Craig & Co.

VICTORIA DOCK.

			No.	
,, Horn Head	1558	Thompson	1	J. M. Heyn.
,, Warburg	1132	Von Fruden	2	Glade & Co.
,, R. Rubattino	3314	Morello	3	F. Bozzoni.
,, Clyde	2241	Parfitt	5	P. & O. S. N. Co.
,, Olive Branch	1806	Schell	6	J. Mackintosh & Co.
,, Linda	1556	O'Niell	7	J. Mackintosh & Co.
,, Serapis	1271	Dobson	8	W. & A. Graham & Co.
,, St. Fillans	1936	Fitzgerald	10	K. Nixon & Co.
,, Katie	2117	Galbraith	12	J. Mackintosh & Co.
,, Akaba	2172	Mandeno	13	K. Nixon & Co.
,, Bryn Glass	2103	Bethell	16	K. Nixon & Co.

ARRIVALS.

Mar	Vessel.	Commander	From.
26	Schwan (s)	Hashagan	Zanzibar, March 13.
27	Kirby Hall (s)	Philipps	Liverpool, Feb 22.
	Mobile (s)	Hughes	Bisrch, March 13.
	Hindoo (s)	Baker	Cutch Mandvie.

DEPARTURES.

Mar.	Vessel.	Commander	Destination.
27	Karagola (s)	Gimblett	Kattywar Coast and Kurrachee.
	Horn Head (s)	Thompson	Hyres.
	Start (s)	Darley	Dunkirk.
	Krishna (s)	Budrudin	Marmagao & Coast Ports.
	Oriental (s)	Frohawk	Marmagao.

The following vessels were entered for loading yesterday:—
Steamer Olive Branch, for Liverpool, Dunkirk and Antwerp.
,, Arcona, for Zanzibar.
,, Mobile, for Persian Gulf.
,, Schwan, for Hamburg.
,, Hindoo, for Cutch, &c.
,, Lombardy, for Jeddah, &c.

CALCUTTA.

ARRIVALS.

March 21 Clan Grant s s ....Darley ....Glasgow, Jan 30.
Stella s ....Partridge ..Middlesboro, Jan 30.

DEPARTURES.

March 21.—Steamers Nevasa, Oronsay and Mirzapore.

MILITARY INTELLIGENCE.

ARRIVALS.—MARCH 26.

Biddulph, Col, BI S C, on furlough, from Deolali.
Proudfoot, Capt, 9th Bo Inf, on leave, from Satara.
Geddes, Surg, Ma R E, on leave, from Madras.
MacGregor, Surg-Major, By, I M D, on furlough, from Deesa.
Farrant, Lieut, BI R M Fus, on sick leave, from Bareilly.
Nelson, Lieut, Bo 2 Middlesex Regt, on leave, from Kampti.

MARCH 27.

Andrewes-Speed, Capt, Ma R E, on furlough, from England.
Cameron, Lieut, Qr-Mr, Bo, 2 Lanc Fus, on private affairs, from Ahmednuggur.
Fox, Lieut and Qr-Mr, BI, 2 Derby Regt, on private affairs, from Jubbalpore.
Brook, Lieut, BI, 2 Wiltshire, on sick leave, from Lucknow.
Collins, Lieut, BI, 2 Wiltshire, on sick leave, from Lucknow.
Webber, Lieut, BI, 2 Wiltshire, on general leave, from Lucknow.
Ferguson, Surg, By, I M D, on duty, from Mhow.
Bond, Lieut, BI 35th Sikhs, on leave, from Ferozepore.
Brereton, Major, RI Irish Regt, on leave, from Nowshera.
Orr, Capt, Bo, RI Irish Regt, on duty, from Nowshera.
Apthorp, Capt, Bo, RI Irish Regt, on duty, from Nowshera.
Blunt, Lieut, BI, R A, on leave, from Dinapore.
Brodie, Surg, By M S, on leave, from Satara.
Power, Surg, BI M S, on sick leave, from Meerut.
Kay, Surg, BI M S, on duty, from Lucknow.
Woods, Lieut, By Lanc Fus, on sick leave, from Ahmednuggur.
Hallowes, Col, By, Dist Staff Officer, Mhow, on leave, from Mhow.

DEPARTURES.—MARCH 27.

Proudfoot, Capt, 9th Bo Inf, on leave, to Satara.
Scott, 2nd Lieut, BI RI I Fus, on duty, to Pes hawar
Andrews-Speed, Capt, Ma R E, to join, to Bangalore.
Leecombe, 2nd Lieut, BI 2 Worf Regt on 1st appt to Mandalay.
Deane, Surg, By M S, on duty, to Deolali.
Howell, 2nd Lieut, Ma 6 Dr Guards, to Secunderabad.
O'Hara, Lieut, BI, 2 Dragoon Guard on duty, to Deolali.

BOMBAY VOLUNTEER RIFLE CORPS.

REGIMENTAL ORDERS

By Lieut-Col the Hon L H Bayley, Commandant,

B. V. R. C.

Bombay, March 28, 1889.

1. The Battalion will parade for Inspection by the Brigadier-General on Saturday, 30th instant. Fall in at 4-30 p. m. Red uniform with helmets, arms, and accoutrements to be worn. Tram fares to and from parade will be paid on application to Company. N. C. Officer appointed for that purpose. The special trams for cadets have been ordered for 3-45 p.m.

2. There will be a march out for "D" Company this evening at 7 p.m. Members to fall in in front of the Gymkhana. Uniform: White, khakee or red.

3. The Competition for the Tennent Marksmen's Cup will take place on the 2nd April, and that for the Presidency Medal will be held on the 4th April.

4. It is particularly requested that the company drill rolls for March may be sent to head-quarters on 1st April *without fail*, as they are required to make up the totals for the season.

5. The Cup offered by Messrs. Green and Read will be fired for on Wednesday and Thursday, the 3rd and 4th of April, by the members of "A" Company. Conditions: 200, 300, and 700 yards. Ten rounds at each distance.

BOMBAY LIGHT HORSE.

The following orders are notified:—

6. The Annual Inspection of the Corps will take place on the General Parade Ground on Wednesday, the 3rd April, at 7 a.m. All members must attend or obtain leave of absence.

7. There will be a Parade at the Kennedy Sea Face this morning, at 7 o'clock, and all members are particularly asked to attend.

By Order,
(Sd.) H. S. B. HODGKINSON,
Captain and Adjutant, B. V. R. Corps.

BOMBAY VOLUNTEER ARTILLERY.

BATTERY ORDERS

By Major G. W. Roughton, Commanding B. V. Artillery.

For the week commencing 25th March 1889.

The practical examination of members of the proficiency class will be held at Colaba (when the Gun target practice is taking place), on Saturday morning, the 30th instant, at 7 a.m. sharp. Members will fall in at St. John's Church at 6-45 a.m., and this part of the examination will be completed by 8 a.m. Dress:—Uniform, helmets, arms and accoutrements. The written examination will be held at Head-Quarters on Saturday evening, the 30th instant, at 6-30 p.m. Dress; uniform and forage caps.

By Order,
(Sd.) A. LESLIE, Capt.,
Adjutant, Bo. Vol. Artillery.

COMMERCIAL INTELLIGENCE

WEDNESDAY EVENING, MARCH 27.

REUTER'S financial telegram of yesterday evening conveys but little fresh news, the English and French funds, Silver, and Indian Securities being all quoted at Monday's rates. About £225,000 more in Gold had been paid into the Bank of England, making half a million in two days. The Delhi and London Bank pays a dividend at the rate of 3 per cent. per annum. Brazier's Copper is still quoted at £48 per ton, nominal.

The Market for East Indian Wheat remained quiet, with quotations unchanged for all descriptions. In Mincing Lane there was a good enquiry for Linseed, but business was checked by the firmness of holders, and rates for Calcutta and Bombay seed to arrive were unaltered. Liverpool quality, however, was 3d. per quarter lower to arrive by both routes. Rapeseed was firm, but with little doing, and prices were unchanged. Coffee remained flat at the previous rates.

The Liverpool Cotton Market closed quiet last evening; Surats steady, and with spot and arrival quotations unchanged all round. The total Sales only aggregated 8,000 bales, inclusive of 500 Surats. The Imports were 6,000 bales. The Manchester Market had been quiet and the prices quoted show no further change.

In New York ready Mid-Uplands remained at 10¼ cents, and June Futures at 10·14 cents. The Receipts at the U. S. Ports continue comparatively heavy and were yesterday 11,000 bales; the figures to date this season now comparing as follows with those for the preceding two years:—

	1889.	1888.	1887.
Tuesday's Receipts	11,000	6,000	8,000
Three days' do.	29,000	17,000	17,000
Since 1st Sept. 1888.	5,189,000	5,075,000	5,038,000

Business in our local Cotton Market has been upon a rather smaller scale than yesterday, about 2,000 bales of ready stuff having changed hands, but the tone has been steady and previous quotations have been maintained. Bengals have again had the principal call, nearly a third of the purchases reported having been in this growth at Rs. 179½ to Rs. 197 per candy. In Oomra descriptions Akola has been taken at Rs. 200, Nugger at Rs. 202, Barsee at Rs. 200-4, Akote at Rs. 204½, and Oojein at Rs. 192, the remaining lots having been Dharwar at Rs. 214, Amli Ginned, at Rs. 214½, and Hinganghat at Rs. 210 per candy.

WHEAT is steady in tone, and dealers name previous rates for all descriptions, but a small business is reported again to-day.

SEEDS.—A good demand has been experienced in this market, leading to a considerable business in *Linseed* and *Rapeseed*, prices of which have advanced Re. 1 to Rs. 2 per cwt., closing firm at our quotations, say:—

Linseed	Rs. 6-4-0	per cwt.
Rapeseed, Yellow Guzerat	,, 7-4-0	,,
Do do Cawnpore	,, 7-0-0	,,
Do Red do	,, 6-6-0 to Rs. 6-7-0	,,

other kinds remaining unchanged.

The Receipts of Produce into Bombay yesterday were as follows:—

Cotton	9,574	bales.
Wheat	13,901	cwt.
Linseed	4,760	,,
Rapeseed	8,132	,,
Gingelly	2,051	,,
Ground Nuts	1,974	,,

FREIGHTS continue dull with a still downward tendency in rates. Takers of room are very scarce, and no fresh engagements of importance have transpired to-day.

EXCHANGE has been quiet but fairly steady at the decline established yesterday. Merchants' Bills have been sold for April at Is. 4 19-32d. and Is. 4 17-32d.; and a sale of private Telegraphic, for transfer late in the month, at Is. 4¾d. is reported. Bank Telegraphic, for August-September transfer, has been quoted at Is. 4 5-32d. We quote ready:—

Bank Bills on demand	Is. 4 7-16d.	per rupee.
Do. Telegraphic	Is. 4 13-32d.	,,
Do. 3 months' sight	Is. 4¼d.	,,
Credits do.	Is. 4¾d.	,,
Francs do.	1·75½d.	,,

The Budget names £14,630,000 as the amount to be drawn by the Indian Council during the coming financial year, and estimates the rate of Exchange at Is. 4¾d., which gives a weekly amount of nearly 41½ lakhs to meet the sterling equivalent. A new Rupee Loan of 2½ crores is also announced as probable.

GOVERNMENT PAPER has been firm to-day and rather active for Account, though the continued scarcity of ready Paper restricts business for Money. Fours for cash were quoted during the day, and at closing at 99½, while for the coming account the same rate has been named and 99¾ for the 30th April. 103 is the nominal rate for 4½ per cent. Paper.

SHARES.—A good enquiry has been felt for Mill Shares, and with two or three exceptions all the changes which we make in our list this evening are in holders' favour. Dhun, Indian Manufacturing, and New Eastern Mill shares are Rs. 25 higher, at Rs. 1,025, Rs. 1,135, and Rs. 765; Khatao Mucconji are Rs. 20 higher, at Rs. 760; Howard and Bullough, Hyderabad Deccan, and Soonderdas are Rs. 10 up, at Rs. 660, Rs. 730, and Rs. 500; Alliance are Rs. 5 higher, at Rs. 645; and Connaught at Rs. 660; Anglo-Indian are Rs. 2 up, at Rs. 92. Morarji Gokuldas, have declined Rs. 10, to Rs. 1,640; Lucksmidas Khimji and Mahalakshmi are Rs. 5 down, at Rs. 995 and Rs. 615, respectively. New Berar Press shares are Rs. 2½ up, at Rs. 542½; Clydesdale Dyeing are Rs. 5 lower, at Rs. 475; Kemp and Co. are Rs. 5 up, at Rs. 375; Bank of Bombay shares are Rs. 2½ higher, at Rs. 922½.

BOMBAY BILL AND STOCK LISTS.

BANKS.

	Shares.	Amt.	Paid up.	Last Dividend.	Cash Rates.
INDIAN BANKS.		Rs.	Rs.		
Bank of Bombay	20,000	500	All	13 pct.	922½
Bank of Bengal	42,000	500	All	10 do.	980
Bank of Madras	10,000	500	All	14 do.	850
EXCHANGE BANKS.		£	£		
Agra Bank	10,000	100	All	6 do.	122
Hong. and Shang. B. Corporation	60,000	3,125	..	17½ do.	£19
National Bank of India	37,320	250	...	5 do.	114

INSURANCE COMPANIES.

Bombay Fire Insurance Co	600	1,000	1,000	Rs. 100	1,020
Empire Fire Insurance Co	..	5,000	1,000	Rs. 75	1,050
Indian Fire Insurance Co	110	1,000	1,000	Rs. 90	1,000
Prince of Wales Fire Insurance Co	250	8,000	1,000	Rs. 100	1,900

RAILWAY COMPANIES.

G. I. P. R. 5 per cent. Stock	...	£10	All	£3-16-9	...
B. B. & C. I. R. Guaranteed 5 per cent.	...	£100	...	...	...

MISCELLANEOUS.

Alcock Ashdown & Co., Ld	1,000 / 1,750	200	200 / 150	10 / 8 p.ct.	195 / 160
Bacaim Pile & Co., Ld.	4,000	100	100	Rs. 16	155
Bapty Co., Ld.	625		185	Nil.	73
Bombay Land & Building Co., Ld		00	0	6 p.c.	500
Bombay Flour Mill Co.	750	500	500	10 p.c.	600
Bombay Ice Manufacturing Co., Limited.	1,250	100	100	Rs. 5	82xd
Bombay & Burmah Trading Corporation.	1,000	2,500	165	Rs.	3,375
Do. (3rd Issue)	2,000	62	375	Rs.	820
Bombay Municipal Bonds	...	...	...	p.c.	106
Clydesdale Dyeing Co.	1,000	500	500	...	475
Cooper, Madon & Co., Ld.					
Deccan Paper Mills	3,000	100	100	Rs.	20
Geyer & Co., Ld.	1,000	500	500	Nil.	470
Indian Guaranteed Suretyship Association	500	100	40	...	40
Kaiser-i-Hind Gold Mining Co., Limited	12,000	25	25		
Kurrachee Lighterage Co., Ld.	500	250	250	...	150
Kemp & Co., Ld.	1,000	200	200	175 Rs. 25	375
Marcks & Co., Ld.	4,000	00	100	Rs. 10	91
Napier Hotel Co.	30	100	100	13 p.c.	
Napier Foundry and Mfg. Co.	1,500	100	100	...	100
Oriental Government Security Life Assurance Company	5,000	200	50	10 p.c.	220
Oriental Loan Association	5,000	20	20	8 p.s.	22
Port Canning Co.	6,000	000	1000	Rs. 70	75
Royal Flour Mills	2,500	100	100	Nil	50
Phillips & Co., Ld.	4,000	100	100	Rs.	114
Soundy & Co., Ld.	1,000	100	...	9 p.c.	90
Southwell and Austin	1,000	...	95	...	10
Telephone Co., Ld.	19,000	25	500	Rs. 5-8	82
Treacher & Co., Ld.	1,500	500	100	Rs. 90	1315
Thacker & Co., Ld.	1,500	100		Rs. 10	165
Western India Flour Mills	000	12	125	Nil.	37 / 40
M. M. Mody & Co.					10

PRESS COMPANIES.

Akbar Cotton	200	1,250	1,250	Rs. 75	1,250
Albert Ginning Co.	100	500	500	Rs. 20	450
Albert Press Co., Kurrachee	100	1,100	1,100	Rs. 100	700
Apollo Press Co. (small shares)	750	400	400	Rs. 20	265
Bellary	620	1,000	1,000	Rs. 20	235
Breul's Cawnpore P. Co., Ld.	0	20	270	Rs. 16	100
Bombay Cotton Press.	100	2	125	Rs. 20	132½
Colaba Press Co.	0	1,880	1,880	Rs. 265	400xd
East India Press Co.	0	1,000	1,000	Rs. 130	1,100
English Press & Mfg. Co., Ld.	400	250			200
Fort Press Co.	156	8,500	8,500	Rs. 0	1,530
Premo Press Co.	300	500	500	Rs. 80	540
Harvey & Sabapathy Co., Ld.	450	500	500	Rs. 25	112½
Khangaum Cotton Press Co.	240	450	All	Rs.

TELEGRAMS.

[REUTER'S TELEGRAMS.]

THE SUCCESSION TO THE ROUMANIAN THRONE.

BUCHAREST, MARCH 26.

Prince Ferdinand of Hohenzollern has been proclaimed heir to the Throne of Roumania.

DEATH OF MR. GUY DAWNAY.

LONDON, MARCH 27.

News has been received of the death of Mr. Guy Dawnay who was gored to death by a wild buffalo while shooting in Mosailand.

DEATH OF MR. JOHN BRIGHT.

LONDON, MARCH 27, 9-45 A.M.

Mr. John Bright died this morning.

REPRESSION OF SLAVERY.

LONDON, MARCH 27.

The Commons have agreed to a resolution in favour of summoning a Conference of the Powers or the repression of slavery.

DEATH OF THE DUKE OF BUCKINGHAM.

The Duke of Buckingham is dead.

THE MAILS.

COLOMBO, MARCH 27.

The P. and O. Co.'s s.s. Pekin, with China and Australian Mails, left here for Bombay at midnight yesterday.

OPENING OF THE SUKKUR BRIDGE.

(FROM OUR SPECIAL CORRESPONDENT.)

SUKKUR, MARCH 27.

The Lansdowne Bridge across the Indus at Sukkur was opened by H. E. the Governor of Bombay this morning in the presence of an assembly numbering several thousands, including both Europeans and natives. The special train by which His Excellency and party proceeded from Karachi arrived at the Bunder station about eight o'clock and immediately ran down the bridge, where Lord Reay on alighting was received by a deputation of the Municipality of Sukkur and presented with an address of welcome.

Lord Reay in replying congratulated the Municipality on the improvements they had made in local sanitation and in education. They had now the resources in their hands which, he remembered on the last occasion he was in their midst, they were wishing for, and he hoped they would turn them to the best advantage. Referring to the benefits derivable from technical education, His Excellency observed that their bridge was one of the greatest results.

The party having proceeded to the gates placed at the entrance to the bridge, prayers were read by the Right Rev. the Bishop of Lahore, after which Colonel Wallace formally requested Lord Reay to open the bridge. This having been done, His Excellency then walked to the end of the bridge with Lady Reay, and returned to breakfast in the large engineering shed, which was beautifully decorated for the occasion.

After proposing the health of H. I. M. the Queen-Empress Lord Reay said that H. E. the Viceroy desired him to say that he regretted his inability to be present, but he (Lord Reay) was glad to say His Excellency had given them permission to name the bridge after him "The Lansdowne Bridge." The bridge, Lord Reay further observed, was remarkable from the fact that it was the largest bridge ever constructed on the cantilever system, and it was matter of congratulation that it had been finished for four lakhs under the estimated cost, and completed six months earlier than was anticipated. His Excellency hoped that his own successor one day will perform such a ceremony as he had done on that day, namely, opening the bridge over the Indus at Kotri.

The ceremony over, the train was run over the bridge to give the guests a view of the river.

In the evening His Excellency and party left for Quetta.

BABOO TROYLUCKHO SEN AND THE DISTRICT MAGISTRATE ON MR. SPENCER.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, MARCH 27.

Baboo Troyluckho Sen, the Sub-Divisional Officer, Busseerhat, has been taken to task by the District Magistrate of Alipore for sending a telegram about Mr. Spencer's safe descent to the *Englishman* newspaper first, when he knew that the District Magistrate had been telegraphing all over the district enquiring after the aeronaut. Baboo Troyluckho explains that he did so under the belief that it would allay the anxiety of the English community, to which the District Magistrate replied that he was himself an Englishman, and shared the anxiety equally with others, and it was a breach of official discipline to communicate the important news to outsiders in preference to the Executive.

THE UPPER BURMAH FORCES.

(FROM OUR OWN CORRESPONDENT.)

MADRAS, MARCH 27.

The Government of India have decided that the forces in Upper Burmah and the Burmah District shall be amalgamated from the 1st proximo under General Gordon.

The Commander-in-Chief of Madras is under the orders of the Madras Government to report direct to the Army Head-quarters of India on questions relating to the disposition of troops in Burma; also to communicate direct with the Chief Commissioner of Burma; but all questions relating to the administration of troops in Burmah are to be reported to the Madras Government as before.

DEATH OF MR. C. E. R. GIRDLESTONE.

(FROM OUR OWN CORRESPONDENT.)

ALLAHABAD, MARCH 27.

The death is announced in England of Mr. C. E. R. Girdlestone, late Resident of Nepaul.

THE DECCAN MINES.

There were, the *Pioneer* understands, practically only two proposals before the Government of India in connection with the Deccan Mines question, one was that Mr. Watson, on behalf of the concessionaires, should provide another £150,000 of capital, making £300,000 in all, and cancel £1,500 of the £10 shares, thus leaving £750,000, instead of a million, on which dividends would have to be paid. The other was, as mentioned yesterday, a fresh issue of £15,000 deferred shares of £10 each, the interest on which would become payable when the company had earned 5 per cent. on the original million of capital. In the latter case Mr. Watson would take up these £15,000 deferred shares, paying £150,000 for them, and thus doubling the working capital. The Nizam's Government, after due consideration, held that the second proposal, which was made by Mehdi Hassan on the 14th December and accepted by Mr. Watson, was the one to which they would adhere. It is this plan, therefore, that is likely to form the basis of the settlement if the Secretary of State accepts the recommendations of the Government of India. Mr. Watson, we should think, would certainly raise no difficulty, as the ordinary shares will rise in value once a settlement has been announced, and the profit made on them will cover the £150,000 he invested in the new deferred shares.

[REUTER'S TELEGRAMS.]

STEAMER MOVEMENTS.

SUEZ, MARCH 26.

The P. and O. Co.'s steamer Khedive arrived here from Colombo yesterday evening.

The Clan Line steamer Clan Lamont, from Calcutta, Madras and Colombo, arrived here this morning.

MARSEILLES, MARCH 22.

Anchor Line s.s. Armenia arrived here to-day.

MARCH 23.

Anchor Line s.s. Arabia outward bound passed the Canal to-day.

COLOMBO, MARCH 25.

Mail steamer Arcadia from Australia arrived.

COMMERCIAL AND FINANCIAL NEWS.

LONDON, MARCH 26.

The Liverpool Cotton Market closed quiet. Sarats steady.

Good Fair Dhollera	4 7-16
The Manchester Market has been quiet.	
7 lbs. Shirtings	5-2
8½ lbs. Shirtings	6-3
40s. Mule Twist	0-9
Exchange on India, 30 days' sight	1 4 1-16
2½ per cent. Consols for account	98
3 per cent. French Rentes	84⅞
4 per cent. Rupee Paper	67¼
4½ per cent. „	70⅞
3½ per cent. Sterling Loan	108
Bar Silver	42½

The sum of about £225,000 has been payed into the Bank of England.

THERMOMETER READINGS.

TUESDAY, NIGHT, MARCH 26.

10 p.m.	79·9

WEDNESDAY, MARCH 27.

6 a.m.	77·5
10 a.m.	83·4
2 p.m.	81·2
4 p.m.	83·3

TELEGRAPHIC LINE REPORT.

(MARCH 25.)

STATE OF INTERNATIONAL COMMUNICATION.

GREAT BRITAIN.—*Via* Teheran, perfect. *Via* Turkey perfect. *Via* Suez, perfect.

CONTINENT OF EUROPE.—*Via* Teheran, perfect. *Via* Turkey, perfect. *Via* Suez, perfect.

AMERICA.—*Via* Brest, perfect. *Via* Valentia, perfect. *Via* Direct Cable, perfect.

AUSTRALIA.—*Via* Penang, perfect. *Via* Amoor, perfect.

CHINA.—*Via* Penang, perfect. *Via* Amoor, perfect.

Moulmein route to Siam still interrupted. Cable Trinidad Demerara right.

TELEGRAPHIC WEATHER REPORT.

SIMLA, MARCH 27.—The barometric changes of the past day are large and important. The barometer has fallen rapidly over the greater part of the country, the largest fall being in North Punjab, where it is nearly a quarter of an inch lower than yesterday. The most important fall is, however, in North Behar and Bengal. A deep depression now covers North Bengal. This is apparently due to stormy weather in Sikkim and Bhotan. The Himalayas at Darjeeling report a gale of wind. Temperature has fallen in Upper India, and has risen briskly in North-East India, where it is now excessive. There was much less cloud this morning in Upper and Central India. There was rain in Assam yesterday. Sibsagar and Silchar each reports one inch. Weather is disturbed over the Himalayas, more especially the Eastern Himalayas, and strong winds and thunderstorms appear probable in North and East Bengal and stormy weather in the adjacent hills.

BOMBAY GYMKHANA SKY RACES.

FIRST DAY.

A VERY pleasant afternoon's sport was provided by the Bombay Gymkhana at the Race Course yesterday, under the management of the Joint Honorary Secretaries Messrs. Prevost G. Graham, and judging by the support they have received from the members and public, these sky meetings have been made very popular. The programme for the day was an interesting one, and, as was anticipated, one or two clinking good races came off, particularly in the 2nd Race, when Grey Morn snatched the Judge's verdict by a head. The names of the Stewards: H. C. Burder, Esq.; Capt. Oliver; Col. Merriman, R.E.; Capt. Phayre; P. Ben, Esq.; G. K. Remington, Esq.; J. Littleton Symons; and W. A. Bankier.

FIRST RACE.—"The Little-go Steeple Chase."—(Closed.) For all ponies. 13-3 to carry 11 stone. 2 lbs. allowed for every ¼ inch under. Once round the course. About 1½ miles.

Capt Phayre's w a p Arab Lad, 11st 12lbs, Owner ... 1
Mr Prevost's b a p Aftab, 11st, Mr Daunt ... 2
Mr Graham's g a p Icecream, 11st, Owner ... 3

Betting:—Even against Arab Lad, 4 to 1 against Aftab, and 4 to 1 against Icecream.

Arab Lad cut out the work from the start, and won easily by one length.

SECOND RACE.—"The Bombay Gymkhana Cup."—Value Rs. 199. (Open.) Distance ¼ mile. For Arab ponies that have never won a race prior to 1st March 1889. Weight for age and inches—13-3 to carry 11 stone.

Mr Dale's g a p Grey Morn, 10st 2lbs, Mr Daunt ... 1
Mr Edward's w a p Cyclone, 10st 7lbs, Owner ... 2
Mr Pallonji Hormasji's g a p Rawanee, 10st, Sallay.. 3
Major Daniell's g a p Young Khushdil, 10st 5lbs, Capt Phayre ... 0
Mr Grant's g a p Asteroid (late Kurgan), 10st 2lbs, Ibrahim ... 0
Mr Grant's g a p Aerolite, 11st, Mr Brooks ... 0
Mr Summer's ch a p Pepsine, 10st 7lbs, Mr Allen ... 0

Betting:—2 to 1 against Cyclone, 4 to 1 against Grey Morn and Asteroid, 10 to 1 against Young Khushdil, and 12 to 1 against Aerolite, Pepsine, and Rawanee.

This was a Ding Dong the whole way between Cyclone and Grey Morn, the latter winning by a head; Rawanee a bad 3rd, the rest were not in it.

THIRD RACE.—"The Chuckla Stakes."—A handicap for all horses, the *bona fide* property of members of the Bombay Gymkhana, Bombay Hunt, and Bombay Light Horse. Entrance Rs. 10. Value Rs. 150. Second horse Rs. 50, third horse to save his stakes. Distance, 1 mile.

Mr Brook's b a h Joey, 10st 10lbs, Owner ... 1
Mr Graham's g a h Myras, 10st 10lbs, Owner ... 2
Mr Grant's b a c Lansdowne, 11st, Mr Cobbold ... 3
Mr Symington's g w geld Sailor Boy, 11st 7lbs, Mr Prevost ... 0
Mr Benson's g w geld Warrior, 12st, Owner ... 0
Mr Bankier's roan w m Molly, 11st 4lbs, Mr Littleton 0
Mr Murray's roan w geld Capercailzie, 11st 7lbs, Mr Savile ... 0
Mr N S S Symons' b a gal Ishmael, 10st, Mr Allen.. 0

Betting:—3 to 1 against Warrior, Lansdowne, and Myras, 5 to 1 against Molly, 10 to 1 against Joey, 2 to 1 against Ishmael, 15 to 1 against Sailor Boy, and 20 to 1 against Carpecailzie.

Joey got away well at fall of flag, and outdistanced the lot, but at the turn for home he was hotly pursued by Myras, the advantage he had gained, however, stood him in good stead, and he won by one length; ten lengths between 2nd and 3rd.

FOURTH RACE.—"The Dealers' Stakes." (Open.) Entrance Rs. 10. Added Rs. 150. For Arabs landed after 1st September 1889. Weight for age raised 14 lbs. Maidens of the day allowed 7 lbs. Winners of Rs. 100 and upwards, once 4 lbs.; twice, 7 lbs.; oftener, 10 lbs. extra. Galloways allowed 7 lbs. Distance, 1¼ miles.

Mr Mahomed Shaba's ch a gal Forat, 9st, Saley ... 1
Mr Hamood Burgass' bn a c Young Sirhan, 8st 9lbs, Wool ... 2
Mr Ali Abdullah's b a c Jasper, 8st 9lbs, Noor Mahomed ... 3
Agra Laughen Shah's g a h Cost Price, 10st 2lbs, Brewty ... 0
Mr S A W's g a gal Amanee, 7st 11lb, Peerajee ... 0
Mr Ebrahim Fey's b a gal Young Hercules, 9st, Mahomed ... 0
Mr Grant's ch a gal Dick Turpin, 8st 9lbs, Ebrahim. 0
Mr N S Symons' ch a h Golden Eye, 9st 5lbs, Mr Watson ... 0

Betting:—Even against Forat, 4 to 1 against Cost Price, 5 to 1 again Dick Turpin, 8 to 1 against Amanee and Jasper, 10 to 1 against Young Sirhan and Young Hercules, and 20 to 1 against Golden Eye.

Forat, the favourite, flattered his supporters by winning a good race by one length, Young Sirhan 2nd, and Jasper a bad 3rd. Kendall rode the winner at the last moment.

FIFTH RACE.—"The Byculla Stakes."—(Open.) For all ponies and under that have never won a race. 13-2 to carry 11 stone; 2 lbs. allowed for every ¼ inch under. Distance, 3 furlongs. Added Rs. 99. Entrance Rs. 5.

Capt Phayre's b a p Nap, 10st 10lbs, Owner ... 1
Mr Grant's g a p Asteroid (late Kurgan), 11st, Mr Brooks ... 2
Mr B's b a p Don Pedro, 9st 11lbs, Mr Watson ... 3
Mr N S Symons' b a p Sparrow Hawk, 11st, Owner.. 0
Mr Daunt's dun cb p Ruby, 10st 7lbs, Owner ... 0
Mr Prevost's b a p Nusser, 10st 12lbs, Mr Allen ... 0

Betting:—1¼ to 1 against Nap, 2 to 1 against Asteroid, 3 to 1 against Don Pedro, 10 to 1 against Ruby and Sparrow Hawk, and 12 to 1 against Nusser.

Nap and Don Pedro got a good start, but in the turn for home Asteroid was seen to be making a good show and coming on in grand form, and only lost the race by a length owing to a bad start. Don Pedro was a bad third; the rest nowhere.

THE scarcity of drinking water is being felt at several places in Goa. Several families at Margaum are preparing to leave the place and take up their abode at localities better supplied with water.

TRIAL TRIP OF THE TORPEDO BOAT "A."

YESTERDAY the new torpedo boat "A"—first of three twin sisters built by Messrs. Thorneycroft and Co. for the Indian Marine, destined for the defence of the Bombay Harbour—made a trial trip of two hours' duration. This torpedo boat was built at Chiswick above bridges on the Thames. She has made the voyage from London to Bombay in six weeks, meeting much heavy weather, which, while it delayed her course, tested her seaworthy qualities. A week was spent coming down the Channel in such rough weather that it was necessary to seek shelter at night in the nearest harbour. After coaling at Gibraltar she experienced rough usage in the Mediterranean. Down the Red Sea the heat was the only inconvenience. At Aden a sufficient supply of coal was taken on board to bring her to Bombay—a fact which vouches for her capacity to go in search of a suspicious craft at some days' distance from this port. Captain Percival, of the Royal Navy Reserve, brought the "A" to Bombay with an English crew engaged by Thorneycroft and Co. Her official trial trips were successfully made in English waters, the average speed being 23·4 knots per hour. The maximum speed reached was over twenty-five knots. The trial trip yesterday was made for the satisfaction of the Indian Marine before taking over the boat to-day at noon. At 11 a. m. yesterday the "A" lay off the Bombay Dockyard with her steam up. Capatin Hext, R. N., the Director of Indian Marine, went on board, accompanied by Captain Gwynn, Mr. McCrow, the Naval Constructor, and Mr. Grattan Geary, and inspected the boat. At 11-12 the word was given, and the "A" proceeded to the inner light-house, which she reached at 11'18'20, by no means at full speed. Going ahead she reached the Light-ship at 11'35'40, and going round it returned to the point at which the inner light-house aligns with the old light-house at 11'55'40. The distance covered is twelve miles. The pace was fast. After passing the light-house the sea was not precisely smooth. The "A" was lively and went over the waves, not cutting through them, as she would at top speed. Even as it was there was a good deal of spray which came over the deck, and there was free rolling at times. Not being in action, the boat drew about 5ft. 7in. of water. Had she been on business she would have drawn 7ft. 7in., leaving the turtle back awash of the sea, and only the conning towers, the funnels, and the fixings for the machine guns above the waterline. In this trim, judging by what was seen at Spithead when the Channel fleet was reviewed by Her Majesty in 1886, the whereabouts of a torpedo boat would only be known by the moving mass of spray which she casts over her as she rushes through the water to get within striking distance of her enemy. Yesterday, the object being to ascertain that the machinery was in good working order, there was no effort made to obtain the maximum speed. But there were minutes in which the rate was estimated at twenty-two miles an hour.

On returning to the neighbourhood of the inner light-house the capacity of the boat for turning was put to the proof. Being one hundred and thirty feet long, the "A" requires a certain amount of space for turning. Torpedo boats fifty feet long will turn as on a pivot within their own length. A run was made up the harbour to Elephanta, Mr. Piper, the pilot, giving the course. During this part of the trial the "A" went astern at full speed, and was steered to port or starboard with the greatest ease, answering to her helm even more handily than when going ahead. This feat is achieved by the balance rudder, which operates with greater power in changing the course when the vessel goes astern than when it is forging ahead. It is found impossible to steer ordinary steamers when going astern, the blades of the screw nearly neutralising the action of the ordinary rudder.

At ten minutes past one the "A" had returned to her moorings off the dockyard. The authorities expressed themselves quite satisfied, and the torpedo boat will, as we have said, be taken over officially at noon to-day. Captain Percival and his crew will return to England. The "A," like the other boats of which she is the type, is provided with five torpedo tubes, of which the chief is in the bow, a little above water level. Her complement of torpedoes will be seven, of which five will be in their tubes as she goes into action and two in reserve. The officer in the conning tower, when he sees that a particular tube is in a line with the object to be hit, will move a handle and discharge the torpedo. In order to obviate the difficulties attending the discharge of the torpedo under water the newest arrangements provide for its discharge above the surface, the course it takes when it reaches the water being still decided, as formerly, by the delicate machinery in the torpedo. The "A" will carry five machine guns, which will usefully supplement the more terrible torpedo. For one thing they will provide employment and salutary excitement for the crew while approaching an enemy's vessel of vastly superior size, and obliged, from the necessities of the case, to delay the discharge of the all-destroying torpedo until they have come within a few hundred yards of the huge and frowning and possibly very vindictive iron-clad which it is intended to destroy. The tension of the nerves during such an interval, while waiting to get within range, would be very great if the crew could not occupy themselves in trying to shoot somebody, and cheer themselves with the reassuring voice of their own guns. Of course as the missiles rained forth from the machine guns would for the most part strike iron walls built to withstand heavy cannon a good deal of valuable ammunition would be wasted, so far as material results could be counted upon. But the moral effect is not to be overlooked. Besides, there is no harm in filling the air in front of the rushing torpedo boat with iron hail going in the direction of the enemy; it may not all be wasted.

The "A" is a boat of ninety tons measurement, and is provided with 1,200 horse-power engines. This is about the proportion of Falstaff's half-penny worth of bread to an intolerable quantity of sack. During one period of the trip yesterday the number of revolutions marked on the dial plate in the engine-room was 255. The economy of space is something to see even with a vivid recollection of the care with which every cubic inch on board the Sunbeam was turned to account, the very fenders in front of the stoves being utilised as conservatories on board that famous yacht. There are no flowers on board the "A," the powerful engines occupying nearly all the space not required for coal. The captain's cabin is about the size of the interior of a one-horse brougham. Above, by way of a roof, is the little conning tower, a light platform—contrived a double debt to pay, a table for the dinner hour or a platform for the hour of combat—permits the captain to put half his length up into the tower and look through narrow little slits fitted in with thick glass and protected when not in use by little steel shutters. Around the conning tower are all necessary means of steering the boat and discharging the torpedo at the supreme moment. The cabins are of teak, the steel work being covered with powdered cork embedded in cement. This preparation is intended to prevent condensation of vapour on the steel, and its effect is decorative and pretty. The steel deck is covered with linoleum for the purpose of rendering the deck less slippery and keeping it from becoming so hot as to burn the feet. The conning tower is of steel, as is also the deck and indeed the whole boat. A spare screw on the deck enables one to see that there are three blades, about three feet three inches deep by two feet two inches wide. They are of hammered steel and are as thin as the depreciated rupee; yet they can drive this boat one hundred and thirty feet long through the sea with a sinister velocity. Besides the inevitable jolly-boat, which stows itself away in the middle of the deck, there is a collapsible boat made of canvas, with two pieces of wood, looking like the shafts of a dog-cart, which can open or shut; when open they help to constitute a boat; when closed they compress the canvas into a very small compass indeed.

The captain's cabin, small as it is, leads into two smaller cabins each of which contains a bed and nothing besides, except a tube through which air is pumped. The doors leading into these little sleeping boxes are of iron; when they are closed the captain's cabin becomes a water-tight compartment, and the two bed-steads make another. There are several water-tight compartments, so that the boat might be well riddled and yet float and fight.

The steering apparatus is driven by a beautiful and apparently very intelligent diminutive engine in the stern. This engine can do everything but speak, and is able to make the boat turn in any direction when going at full speed either backwards or forwards. If the engine strikes—or is struck—there is apparatus by which the boat can be steered by hand from the after conning tower.

The working of the boat is greatly simplified by a skilful adaptation of means to ends. The torpedoes are placed in the tubes before the boat steams into action—at from twenty to twenty-three knots an hour. The men are below, and the officer in the conning tower guides the vessel, takes aim, and discharges the torpedoes. When that work is done the boat rushes out of action and gets back to her supporting ship or place of refuge, when other torpedoes are put in the tubes and another dash at the enemy follows. The men working the machine guns are to a certain extent exposed, though being on the low deck flush with the water, they cannot easily be hit; they will be protected by steel shields, bullet proof.

To show how rapidly such boats can go and come, it may be mentioned that the "A" on the day after arrival in Bombay came to her moorings opposite the Dockyard within eight minutes of her being signalled.

DIVINE SERVICE.

BOMBAY YOUNG MEN'S CHRISTIAN ASSOCIATION.

Service will be held at Bandora this evening at half-past eight on the lower floor of Bandora House, late Marine Hotel. The Revd. G. Clatterbuck will preach. All are cordially invited to attend.

DEATH OF MR. JOHN BRIGHT.

A TELEGRAM in another column announces the death, after a prolonged illness, of the Right Honourable John Bright, M. P., at his residence, One Ash, Rochdale. Mr. John Bright was the son of Jacob Bright, of Greenbank, near Rochdale, where he was born Nov. 16, 1811. Having received the rudiments of a substantial English education, he entered his father's business, and became a member of the firm of John Bright and Brothers, cotton-spinners and manufacturers, of Rochdale. At a comparatively early age he began to address local audiences on social and politico-economical topics, and he delivered, at a literary institution in his native town, a series of lectures embodying his reminiscences of a tour to the Holy Land in 1835. Though he had taken part in the Reform agitation of 1831-32, Mr. Bright first distinguished himself in political life by becoming in 1839 one of the earliest members of the Anti-Corn-Law League, which grew out of an association formed in 1838 to obtain the repeal of the Corn Laws. In April, 1843, at a bye-election, he stood as a candidate for the representation of the city of Durham, but was defeated by Lord Dungannon, a Conservative and Protectionist. His Lordship was, however, unseated on petition, and at the election which thereupon ensued in July of the same year, Mr. Bright was returned by a majority of 78. He continued to sit for Durham till 1847, when he was returned for Manchester. He made his maiden speech in Parliament on Mr. Ewart's motion for extending the principles of free trade, Aug. 7, 1843. During the interval between his election for Manchester and the accession of the first Derby Ministry to power, Mr. Bright's activity in Parliament and on the platform was varied and continuous. In the House of Commons he proposed to apply the remedy of free trade in land to the state of things which produced the Irish famine. He appealed, unsuccessfully, for the despatch of a royal commission to investigate the condition of India; and in 1849 he was appointed one of the members of the celebrated select committee of the House of Commons on official salaries. In the legislature and in the provinces, especially at Manchester, he co-operated with Mr. Cobden in the movement which the latter sought to create in favour of financial reform, mainly with a view to the reduction of our naval and military establishments. In 1851 he voted with those who attempted to censure Lord Palmerston in the Pacifico affair; and in 1852 he took a prominent part in the welcome given to Kossuth by the advanced Liberals of Lancashire. On the formation of the first Derby Ministry, Mr. Bright aided in that temporary re-organization of the Anti-Corn-Law League which the acceptance of free trade by the new government afterwards rendered unnecessary. He was re-elected for Manchester, after a contest, at the general election of 1852. With the accession of Lord Aberdeen's Ministry to power began the discussion of the Eastern question, his share in which alienated from Mr. Bright many of his former supporters. Mr. Bright denounced the policy of the Russian war with energy; but his protest against it were stopped by an attack of severe illness, and just as the war had been brought to a close, Mr. Bright was compelled to forego all public action. The news of the defeat of Lord Palmerston on the Canton question reached him while in Italy, in March, 1857. Although he had necessarily taken no personal part in the debate or division which produced Lord Palmerston's appeal to the country, yet he expressed his entire approval of the vote of censure which had been proposed by Mr. Cobden, and seconded by Mr. Milner Gibson. At the general election that ensued, Manchester rejected both Mr. Bright and Mr. Milner Gibson by large majorities. A few months afterwards, the death of Mr. Muntz caused a vacancy in the representation of Birmingham; the constituency invited Mr. Bright to become a candidate; he was elected in Aug., 1857, and has continued to represent that borough down to the present time. After 1857 his name was mainly identified with a scheme for the reform of the electoral representation by a wide extension of the suffrage and a more equal distribution of the seats with reference to population, and alterations in the law of entail. He was an uncompromising Advocate of the North during the civil war in America, and after the close of the struggle he renewed the agitation for reform. He visited Ireland, and he was entertained at a banquet in Dublin, Oct. 30, 1866; but his reception in the sister island was not so enthusiastic as its promoters anticipated. On Nov. 3, 1868, he was presented with the freedom of the city of Edinburgh, and in the following month he accepted office under Mr. Gladstone, as President of the Board of Trade. After being absent from the House of Commons for some time in consequence of severe illness, he was compelled to retire from office in Dec., 1870. His health having been partially restored, he was, in Aug. 1873, appointed to the Chancellorship of the Duchy of Lancaster in succession to Mr. Childers, and he held that post until the Liberals went out of office in Feb., 1874. When the Liberals returned to power in May, 1880, Mr. Bright was re-appointed Chancellor of the Duchy of Lancaster. On July 17, 1882, he announced in the House of Commons that he had resigned his office and retired from the Cabinet, because he differed from his colleagues on their policy in Egypt which led to the bombardment of Alexandria. Mr. Bright was elected Lord Rector of the University of Glasgow, Nov. 15, 1880. Since the 1885 election when Mr. Bright severed his political connection with Mr. Gladstone owing to their difference of opinion on the question of Home Rule Mr. Bright took but a passive interest in politics and on no occasion since then had "The People's Tribune" taken the prominent part he was wont to do in the English Parliamentary life.

AFFAIRS IN ZANZIBAR.

A GERMAN passenger from Zanzibar, arrived in Bombay, reports that when he left affairs were still unsettled and the countries along the coast were in a very disturbed state. Off Dazellan it is found unsafe for passengers to show themselves on deck of the coasting steamers, the Arabs inevitably taking aim at them. In a recent engagement between Germans and Arabs the losses of the former included 80 men from the gunboats killed and many wounded. Capt. Wismann was expected to reach Zanzibar within the last fortnight with a force of 1,000 Egyptian soldiers and 1,500 natives from Bagamoyo. After restoring order it is expected that Capt. Wismann will build small fortresses ineach of the following places:—Penga, Pangani, Swardani, Windi, Bagamayo, Dar-es-Salaam, Lindi, and Kilwa, and that Zanzibar will be placed under the control of the Sultan, Capt. Wismann acting under the Sultan as Governor. Mr. Wismann was expected to arrive with a man-of-war and six launches for special service in the suppression of the slave trade. Night attacks on European encampments, it appears, are of frequent occurrence, and the Arabs after promiscuous firing retiring briskly among the bushes. A few weeks ago one of the Arab spies being caught was ordered for execution, and promptly shot the following morning. The German fleet at present off Zanzibar comprised the gunboats Schwalho, Sperber, and Zilbhen, Leipig, Sophia, Carola, Spün, and Pfeil. The Schwalho, Sperber, and Zilbhen will remain here for coast service.

SPORT IN THE FOREST.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—It can hardly be doubted that the effect of all these rules and restrictions will be to discourage shooting in the forests. How will this affect the wild tribes and the neighbouring cultivators?

To the former the advent of a shooting party often means a plentiful supply of food and a little readymoney. I know places where a saheb is gladly welcomed year after year, and where as much as Rs. 50 has been earned, and well earned, by the villagers. How will these Bhils, and Kolis, and Thakors like the rules? They may be too lazy to settle down to steady work, but we cannot change their nature; they may cut a tree or two here and there, but these can well be spared; they may drink when they get a chance, but they are for the most part staunch, patient, plucky fellows, better friends than enemies. Without their good-will a forest guard to every acre will not stop fires.

Then how about the cultivators outside the forests? Who is to replace their cattle killed by the tigers and panthers, and their crops eaten by deer and pig, all of which will multiply very quickly under these restrictions? The farmer at home gets paid for the poultry killed by the foxes he preserves for the hunt, and if Bapoo does not get some compensation for his cattle and crops, I think that he will know how to get rid of his dangerous neighbours, and that there will be more forest fires than were ever caused by

"SHOOTING PARTIES."

FUNERAL PROCESSIONS.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—Our Government has very wisely put a stop to burials in the churches, and has refused permission to one and all applying for special concessions, in consequence of which the corpses are now taken to the cemetery, but a pernicious custom has set in and is still carried on in several of the churches subject to the Goa jurisdiction of taking the corpse from the house to church, prior to its removal to the cemetery. Why this practice is encouraged I cannot understand, unless it be because it yields an additional revenue to the priests and the church servants; but I think it will be allowed that on sanitary and other grounds, it should be discontinued, or put a stop to by the health officers, for not unfrequently the death has resulted from a contagious disease; secondly, the corpse emits an unpleasant odour after twelve hours owing to gradual decomposition; and lastly, many nervous persons, especially ladies, do not like to see a dead corpse suddenly brought into the church during mass hours. I hope as end may soon be put to this reprehensible practice.—Yours, &c.,

A CATHOLIC.

BOMBAY MUNICIPAL CORPORATION.

THE last meeting of the Corporation was held yesterday afternoon, the Hon. R. M. Sayani presiding. There were present:—Messrs. Bhaishankar Nanabhai, Thomas Blaney, Byramjee Nusserwanjee Servai, Cowasjee Hormusjee, Damodar Tapidas, Dosabhoy Framjee, Eknath Raghunath Narayan Khote, Grattan Geary, A. M. Gubbay, Hormusjee Dadabhoy, Hurkissondas Narrotumdas, Jamshedjee Pallonjee Kapadia, Javorilal Umiashankar Yajnik, Jehanghir Byramjee Murzban, Kaikhusro Nowrojee Kabrajee, Kavasjee Meherwanjee Shroff, Colonel G. L. C. Merewether, Mr. Mirza Hussein Khan, Captain Sir Henry Morland, Kt., Messrs. Muncherjee Cawasjee Murzban, Muncherjee Nowrojee Banajee, Nanabhoy B. Jeejeebhoy, Naorojee Beiramjee Suntook, Narayen Ganesh Chandavarkar, Nuzzer Mohommed Futehally, the Hon. Mr. P. M. Mehta, Messrs. Raghunath Narayan Khote, Rahemubhai Allana, Rustomjee Dhunjeebhoy Sethna, Shivji Dhurmajee, Thribhowandas Munguldas Nuthoobhoy, and Tribhowandas Vurjeewandas.

THE JOINT SCHOOLS COMMITTEE BYE-LAWS.

The Corporation resumed consideration of the Joint Schools Committee bye-laws submitted by the Committee which had been appointed by the Corporation to examine and report upon them. On the last occasion there was a debate on the recommendation of the Committee that the Joint Schools Committee should be allowed to nominate their secretary and the Corporation should sanction the appointment.

In resuming the debate on this recommendation of the Committee, Sir Henry Morland said he did not agree with what Mr. Mehta had said on the last occasion that the power of the Corporation would be undermined if they delegated the right of appointing a secretary to the Joint Schools Committee. He thought the Schools Committee was the proper body to choose their own men, and the Corporation should only confirm the appointment.

Dr. Cowasjee was strongly of opinion that the Corporation should not abdicate a power which was vested in them by the Legislature, and he added that he should be the last person to resign it in favour of any other body.

Mr. Hormusjee Dadabhoy argued that if the Corporation had the power of making the appointment, it was incumbent on them to assume the responsibility imposed upon them by the Act and not to shirk it.

Mr. Dosabhoy Framjee was of opinion that the bye-law was illegal in the light of the legal opinion given by the solicitors of the Corporation, who had stated, after a careful study of the different sections of the Act, that the appointments of inspectors and teachers rested with the Schools Committee, whereas the appointment of Secretary rested along with those of all other officers of the Municipality with the Municipal Commissioner. If the Commissioner had insisted upon exercising his right, he (Mr. Dosabhoy) would have voted in favour of his making the appointment. But, as the Commissioner had already intimated to the Corporation, he was ready, in view of what might be urged on the strength of the words of the Act, that the Corporation shall provide a secretary, to give in so far as to appoint the officer whom the Corporation might nominate. Mr. Dosabhoy said he would, therefore, vote in favour of the omission of the bye-law.

Mr. Kapadia said that local self-government would be reduced to a farce and a delusion if the Corporation were cheerfully to give up their own rights.

Khan Bahadoor M. C. Murzban endorsed what the Hon. Mr. Mehta had said on the last occasion, against the Corporation resigning their power in favour of the Schools Committee.

Mr. Bhaishankar Nanabhoy argued that it was quite clear, on the face of the Act, that the Corporation had the power of making the appointment, and there was no reason why they should not retain it in their own hands.

Mr. Chandavarker contended that the Joint Schools Committee, being the responsible body, and not the Corporation, the Committee should be allowed to nominate any person whom they deemed competent for the discharge of the duties of secretary. It was not absolutely incumbent, under the Act, on the Corporation to make the appointment. It was entirely within their discretion whether to exercise the right themselves or leave it to the Schools Committee, and it was a matter of absolute indifference to the Legislature as to who was to make the appointment. He feared Mr. Mehta wanted to assert the right of the Corporation on sentimental grounds. But the most sensible course to follow was to leave the power in the hands of the Schools Committee, the Corporation only confirming the nomination made by the Committee.

It was resolved by a large majority to reject the bye-law recommended by the Committee. The rest of the bye-laws, which are of no public interest, were then considered and either passed as they stood or modified.

The proceedings then terminated.

MUNICIPAL STANDING COMMITTEE.

THE usual meeting of the Committee was held yesterday afternoon, Mr. Dosabhoy Framjee, C. S. I., presiding. There were present Col. Merewether, R. E., Sir Henry Morland, the Hon. R. M. Sayani, Messrs. Javerilal Umiashankar, M. N. Banaji, Nanabhoy B. Jejeebhoy, Dr. Cowasjee Hormusjee, and Mr. Ragunath N. Khote, C.I.E.

CANCELLATION OF A CONTRACT.

On a representation from the Municipal Commissioner, the Standing Committee sanctioned some time ago the cancellation of a contract for the supply of petty stores, in consequence of the discovery of an interpolation made in it after it had been sanctioned by the Standing Committee. The Commissioner said at that time that he was making inquiries in the matter, and asked that until he accepted another tender, he should be allowed to buy the stores at ruling market rates. The permission was granted.

At the meeting yesterday a letter from the Municipal Commissioner to the Municipal Secretary was read, stating that it had been necessary to cancel the acceptance of Messrs. Hasanali Adamjee's tender for the supply of petty stores for the ensuing year. In lieu thereof the Commissioner proposed, with the approval of the Standing Committee, to accept the tender of Hiptoola Shaik Adam and Company. This firm was one of the original tenderers, but the aggregate of their rates exceeded the rates of Hasanali Adamjee by about Rs. 7,600. There was a subsequent interpolation in Hasanali Adamjee's tender, which reduced this difference to Rs. 1,435, and on revision Messrs. Hiptoola Shaik Adam reduced certain of their tendered rates, such reductions resulting in an aggregate estimated saving of Rs. 5,400. Thus the estimated difference between this tender and the one previously accepted was Rs. 800 only.

Mr. Javerilal asked if the investigations of Municipal authorities in this matter had led to any discovery.

The Municipal Commissioner said he was sorry he had not been able to detect the culprit. He had offered a reward of Rs. 100 to any one giving such information as would lead

siderable increases and decreases in the case of particular lines.

The main fluctuations are as follows :—

	Increase.	Decrease.
State Railways (gross receipts)—	Rx.	Rx.
East Indian		250,000
North-Western	150,000	
Rajputana-Malwa	95,000	
Eastern-Bengal	70,000	
Bengal-Nagpur	13,500	
Indian Midland	12,500	
Tirhoot		25,000
Oudh and Rohilkhand		20,000
Southern Mahratta		12,500
Burma		12,500
Tounghoo-Mandalay		10,000
	341,000	335,000
Guaranteed Companies (net traffic receipts)—		
Great Indian Peninsula	270,000	
South Indian	27,500	
Madras	25,000	
Oudh and Rohilkhund		60,000
Bombay-Baroda		15,000

The serious falling off on the East Indian Railway is ascribed to a variety of causes, amongst which may be enumerated the cessation of an abnormal traffic in the previous year caused by scarcity in the North-Western Provinces, a continued falling off in a long lead traffic of wheat and grains from Upper India, certain writes-back due to overcharges, and, possibly, a diversion of traffic consequent on the opening of the Indian Midland Railway.

On the other hand, the grain traffic of the North-Western Railway, which fell off so much in the previous year, has revived to a great extent; the Rajputana-Malwa and Eastern Bengal Railways have both had prosperous years,—the jute season having been extremely favourable for the latter Railway.

16. The total increase of expenditure in the Railway Account amounts to Rx. 393,300, which is mainly due to the loss on sterling payments owing to the fall in Exchange.

The rupee expenditure in India has only increased by Rx. 86,400, and the expenditure in England by only £37,100 (true sterling), but the conversion of the sterling payments on account of interest and annuities (which amount to £5,652,600 (true sterling)) into rupees at a lower rate of Exchange than was taken in the Budget Estimate, raises the total increase to no less than Rx.393,300.

It should also be explained that a more unfavourable exchange adds to the working expenses, under the head of Indian expenditure, by increasing the rupee price of stores procured from England, though, owing to the system of accounting, this factor does not appear separately in the Accounts.

It is possible that up to the present this loss by the fall in exchange may have been to a great extent met by a corresponding fall in English prices; but with prices constant, it is obvious that an unexpected fluctuation in exchange would have a considerable effect on working expenses.

17. The increased receipts under Interest appear in the Home Accounts, and are due to the Secretary of State having, as explained hereafter, raised the loan required for purchase of the Oudh and Rohilkhand Railway much earlier than it was required. This had the effect of placing a large cash balance at his disposal, most of which he was able to lend out temporarily at high rates of interest.

18. The increase of Revenue under Forests is Rx. 154,100, but there is an increase of Expenditure on the other side of the Account amounting to Rx. 39,700, and making the net improvement Rx. 114,400. This increase is due mainly to increased receipts in Upper and Lower Burma. The increase in Upper Burma is Rx. 81,500, and includes a payment of Rx. 37,700 by the Bombay-Burma Trading Company on account of previous years. The increase in Lower Burma amounts to Rx. 84,700. The increased expenditure is mainly due to the payment of Rx. 43,400, to the Trading Company just referred to, in satisfaction of a claim against the late Government of Upper Burma, and of Rx. 10,000 on account of expenditure incurred by the Company for guards owing to the disturbed state of the country.

19. In the Budget Estimate for 1888-89, the total Land Revenue, including the portion due to Irrigation, which is shown in the Estimates under the Irrigation head of account, was Estimated at Rx. 23,630,800. The Revised Estimate now shows the following increases and decreases :—

	Decrease.
	Rx.
Lower Burma	71,500
Bengal	21,000
North-Western Provinces and Oudh	40,000
Total...	132,500

	Increase.
	Rx.
India	3,500
Central Provinces	14,600
Upper Burma	36,200
Assam	15,700
Punjab	14,500
Madras	78,500
Bombay	103,100
Total...	266,100
Deduct decrease...	132,500
Net increase...	133,600

Considering the magnitude of the Revenue under this head in the different Provinces, the various items of increase and decrease are of little importance, with the exception of the increases of Rx. 103,100 in Bombay, of Rx. 78,500 in Madras, and of Rx. 36,200 in Upper Burma, and the decrease of Rx. 71,500 in Lower Burma. The decrease in Lower Burma is due entirely to the postponement of the date of the Land Revenue demand in two Districts, which transfers Rx. 87,000 from 1888-89 to 1889-90. The increase in Bombay is stated to be due to prompt realisation of the demand; that in Madras is due to land newly brought under cultivation having raised the demand of the year and to expected advance collections, and in Upper Burma to growing receipts in that Province as order is established. The decrease in Bengal and the North-Western Provinces reflects the influence of an unfavourable season and poor crops in some places.

20. The increase of Revenue under the group which comprises Post Office, Telegraph and Mint is made up as follows :—

	Rx.
Post Office	49,800
Telegraph	33,400
Mint	25,900
Total	109,100

The increased revenue of the Post Office is due to the steady growth of the Department; the receipts of the Telegraph Department have increased from a similar cause and from the extension of private lines; while the increased revenue of the Mint is due to a larger amount of copper coin passing into circulation than was taken credit for in the Estimates.

21. The increase of Rx. 107,000 in receipts from Opium is entirely due to the rise in the price of the Bengal drug. The increased revenue from this source alone has been Rx. 444,600 against which has to be set a reduction of Rx. 333,000 in duty on exports of Malwa Opium and a small falling off of Rx. 4,600 under other heads. The average price of Bengal Opium has been Rs. 1,120, as against an estimate of Rs. 1,042. In the Budget Estimate it was anticipated that duty would be paid on 35,350 chests of Malwa Opium. It is now expected that duty will be paid on only 30,300 chests. The rise in the price of the Bengal drug, and the reduced exports of Malwa, appear to have been due to short crops both in China and Malwa.

22. The increase of Rx. 96,200 in Excise Revenue is the net result of the following increases and decreases in the different Provinces :—

	Increase.
	Rx.
India	1,700
Lower Burma	42,000
Bengal	5,000
Punjab	10,700
Madras	40,000
Bombay	27,000
Total...	126,400

	Decrease.
	Rx.
Central Provinces	6,000
Upper Burma	12,000
Assam	1,200
North-Western Provinces and Oudh	11,000
Total...	30,200

The increase in Lower Burma is due to an enhancement of the rate of duty, in Madras to the extension of the stricter system of excise, and the introduction of the tree-tax system, and in Bombay and the Punjab to expansion of the revenue due to a good season and general prosperity.

23. The increase under Irrigation is Rx. 80,200, but there is an increase of expenditure on the other side of the Account amounting to Rx. 48,500, making the net improvement Rx. 31,700. The increase in Revenue is mainly due to higher direct receipts in the North-Western Provinces and Punjab and an increase in Madras of the portion of the Land Revenue due to Irrigation, and in the Punjab to the increased are a under Irrigation from new Canals.

24. The increase in Stamps of Rx. 77,800 is distributed between all Provinces except Bengal, where a reduction of Rx. 20,000 is expected.

25. The increase of Rx. 56,300 in Assessed Taxes is mainly due to the following changes :—In the "India" Account an increase of Rx. 23,100 chiefly in interest on Government securities; in Bombay Rx.5,000 due to revision of assessments and realization of arrears; in Madras Rx. 30,000 from revision of assessments, and in Bombay Rx. 9,200.

The year 1887-88 was the second in which the Income Tax of 1886 was in operation, and though I have already completed the examination of the Accounts of that year in another place, it may be of interest if I state here that the smoother working of the administrative machinery is indicated by the reduction, in 1887-88, in the number of objections from 100,428, to 72,571 in the amount refunded from Rx. 27,067 to Rx. 19,949, and in the cost of collection from Rx. 50,157 to Rx. 28,679. The net collections amounted to Rx. 1,883,806, and exceeded those of the previous year by Rx. 105,297.

26. The estimated falling-off in the Salt Revenue is Rx. 445,800, and it is due to a reduction in the quantity of salt on which duty was paid. The question of the causes which have brought about this reduction is of importance, because it has followed the increase of duty which took place towards the close of last year. I shall deal specially with this matter hereafter.

27. Turning to the Expenditure side of the Account, we find a total increase in Expenditure proper of Rx. 392,000, as well as an alteration in the Provincial adjustment of Rx. 686,700, the result appearing as an increase on the whole Account of Rx. 1,078,700.

It will be convenient, in the first place, to divide the total increase of Expenditure into its three component parts of (1) rupee expenditure in India, (2) sterling expenditure in England, and (3) Exchange.

In the Indian or rupee expenditure there has been an increase of Rx. 206,800 in Imperial expenditure and a reduction of Rx. 254,400 in Provincial expenditure. In the English or sterling expenditure there is a decrease of £168,400 (true sterling), and notwithstanding this reduction in the gold payments, an increased charge on account of Exchange of no less than Rx. 656,000. If the sterling expenditure had equalled the Estimate, the increased charge for Exchange would have been Rx. 684,400. This increased charge on account of Exchange is due of course to the Budget Estimates having been calculated in March last at an exchange of 1s. 4·9d. per rupee, while in the Revised Estimate we have only been able to take 1s. 4·33d.

28. The principal heads under which increases of expenditure have occurred are the following :—

	Increase.
	Rx.
Army	402,500
Railway Revenue Account	393,300
Interest on debt	189,100
Opium	93,800
Superannuation allowances and pensions.	88,800
Political	51,800
Forests	39,700
Irrigation	48,500
Total	1,307,500

The aggregate increase under these heads comes to Rx. 1,307,500. Minor increases under other heads come to Rx. 166,700, making a total increase of Rx. 1,474,200. Against this figure must be set decreases amounting to Rx. 1,082,200, of which the following are the most important :—

	Decrease.
	Rx.
Special Defence Works	303,200
Civil Works	221,600
Land Revenue	145,200
Stationery and Printing	71,000
Total	741,000

The explanations of the increased expenditure under the Railway Revenue Account and Forests have already been given.

29. The increased cost under Army is accounted for by an increase of Rx. 210,000 in India, of £16,000 (true sterling) in England, and of Rx. 176,500 for Exchange. The increase in India is due to the Sikkim, Black Mountain, and Lushai Expeditions already mentioned, to the rupee payments to British Troops having been increased by the fall in the rate of Exchange and to the introduction of the practice of fixing the rate of Exchange for the issue of pay to British troops serving in India for the half-year only, instead of for the whole year, and to higher expenditure on account of dearness of provisions and forage (including compensation paid to Native Troops on this account). These increases were balanced to some extent by considerable savings in Military expenditure in Burma.

30. The increased charge of Rx. 189,100 on account of Interest on debt is made up of an increase of £88,100 (true sterling) in England, and a decrease of Rx. 27,400 in India, *plus* an increase of the charge for Exchange amounting to Rx. 148,400. The increase in the English sterling payment is due to the inclusion, under this head, of so much of the interest on the sum raised for the purchase of the Oudh and Rohilkhand Railway as was not chargeable to the Railway Revenue Account, and there is a corresponding receipt arising from the investment by the Secretary of State of a portion of his surplus cash balance owing to the favourable condition of the money market. The loan was raised in April 1888, and payment was not due till 1st January 1889, except in the case of some of the debenture loans which matured intermediately. Obviously, therefore, the Railway Revenue Account could not be charged with the interest, for the period April to 31st December, on any portion of the loan that was not applied to pay off debentures at maturity.

31. The increase in the charge for Opium is due to a larger crop than was anticipated, and the increase under Superannuation Allowances and Pensions of Rx. 88,800 is due to the extent of Rx. 72,800, simply to the increased exchange on the sterling payments made in England.

The increased Political charge of Rx. 51,800 is chiefly due to the payment of arrears of the subsidy of the Amir of Afghanistan, as well as to an advance payment on the same account of Rx. 20,000.

The increase in expenditure under Irrigation is the net result of a great many variations, amongst which may be mentioned a heavy increase in the Punjab (Rx. 26,300) to repair damages by flood, and the classification of the Khushdil Khan Reservoir (Rx. 26, 124) in Biluchistan as a work to be constructed from Revenues instead of from Loan Funds, as was originally intended.

32. The decrease of Rx. 303,200 in the estimated expenditure on Special Defence Works is mainly due to a decrease in the estimated expenditure in England of £186,300 (true sterling) caused by the fact that payments for heavy guns for arming the Indian defences were not made as rapidly as was expected.

33. The decrease in the expenditure on collection of Land Revenue is distributed over the several Provinces in the following manner :—

	Decrease.
	Rx.
India	600
Central Provinces	24,900
Upper Burma	4,000
Lower Burma	16,100
Assam	4,000
Bengal	8,300
North-Western Provinces and Oudh	49,500
Punjab	2,300
Madras	32,700
England	200
Exchange	100
Total...	1,52,700

Against this decrease is to be set an increase of Rx. 7,500 in Bombay. In the Central Provinces the saving is partly due to low expenditure on Survey and Settlement Operations and partly to the transfer of Forest Survey Charges to the head of Forests. In Upper Burma it is due to provision having been made for reorganisation of the Commission from 1st April, whereas it actually took effect from 1st December. In the North-Western Provinces it is chiefly in Survey and Settlement Charges owing to cessation of operations in certain Districts. The saving in the Punjab *also occurs* in Survey and Settlement expenditure, and that in Madras is due to the revision of Revenue Establishments not having been carried out as intended.

34. The reduction in cost of Stationery and Printing is due to the demand for stores from England having been less than was anticipated.

The reduced Estimate of Expenditure under Civil Works is due; under Imperial (Rx. 31,800), to short outlay in Upper Burma and to the non-completion of the Surveyor General's Office in Bengal; and to payments in England for Light-houses not having been made to the full extent anticipated; under Provincial, to outlay in the Central Provinces (Rx. 37,600) having been postponed; while in Bombay the expenditure appears to have been over-estimated (Rx. 53,300). The expenditure from Local Funds in Bengal by Local Boards was also over-estimated (Rx. 81,300).

35. The alteration in the Provincial adjustment arises in the following manner :—

The Original Estimate of Provincial Revenue was Rx. 21, 668,100, and of Expenditure Rx. 22, 151,700, giving a Provincial deficit of Rx. 483,600, which represents the Provincial adjustment of the Budget-Estimate of 1888-89.

The Provincial Revenue of the year is now taken at Rx. 22,100,400, and the Provincial Expenditure at Rx. 21,897,300, giving a surplus on Provincial Account of Rx. 203,100, which represents the Provincial adjustment of the Revised Estimate.

36. The outlay on Railways (not charged against Revenue) has fallen from Rx. 3, 444, 500, as estimated in the Budget, to Rx. 1,364, 800, as provided in the Revised Estimate. The greater portion of this apparent-lapse, however, is nominal, and is due to the transfer from the State Railway account of the following sums :—

	Rx.
Past outlay incurred by the State on the Sindia State Railway transferred to the Capital Account of the Indian Midland...	921,000
Katni-Umaria Railway transferred to the Capital Account of the Bengal-Nagpur ...	485,700

But apart from this, the expenditure has fallen short of the provision to the extent of about Rx. 673,000, the principal causes being the following :—Rx. 200,000 were provided for the re-purchase by the State from the Bengal-Nagpur Railway Company of the old metre-gauge material of the Nagpur-Chhattisgarh line on the conversion of the gauge having been completed. Up to date the rolling stock only has been taken over, and for this a purchaser has been found in the Southern Mahratta Railway Company. The permanent-way and other metre-gauge materials have not yet been valued, so that the whole provision in the Budget has practically proved unnecessary.

There have been further heavy lapses in the provision for the following items, which may be approximately stated, thus—

	Rx.
Bolan High Level Line	147,500
North-Western Railway (including Jhelum-Pindi gradients)	143,000
Kandahar Reserve, due to heavy issues to the Chaman Extension	93,000
Sind-Pishin Railway	67,000
Sind-Sagar Railway	63,000
Bellary-Kistna	25,000
Jammu-Kashmir	20,000

There have also been small excesses and lapses on other lines which it is unnecessary to detail. It was found possible to provide about Rx. 90,000 for expenditure on the Villupuram-Dharmaveram line just commenced, and also for an increased outlay on the Chenab Bridge.

The reduced estimate of expenditure under irrigation capital expenditure from loan funds (Rx. 107,000) is mainly due to the transfer of the Kushdil Khan Reservoir from this head to works chargeable to ordinary revenues (Rx. 26,124) and to the inability of the Executive Engineers in the North-West Provinces and Oudh to spend the full grants provided on the Jani Escape, Ganges Canal, and Nadrai Acqueduct (Rx. 63,200).

SECTION IV.—ESTIMATES OF 1889-90.

38. The Revenue of the coming year 1889-90 is estimated at Rx. 82,935,300, and the total Expenditure at Rx. 83,469,800.

The Provincial adjustment for the year is estimated at minus Rx. 640,800, and consequently the expenditure chargeable against the revenue of the year is Rx.82,829,000, and the estimated surplus is Rx.106,800. This surplus is obtained after including in the expenditure of the year a sum of Rx. 1,102,900 on account of the cost of Special Defence Works. Exchange has been taken at 1s. 4·38d. = 1 rupee.

A comparison of the Budget Estimates of 1889-90 under the different heads with the Budget Estimates of 1888-89 will show the progress of revenue and expenditure during the year which is now drawing to a close.

39. Before, however, proceeding with this comparison, it is necessary to give some explanation of a special arrangement which has had a considerable influence on the Estimates of the coming year. It was explained in the Financial Statement for 1887-88 that the Provincial Contracts had been renewed with Local Governments for a further period of five years from 1st April 1887. The average annual gain to Imperial Revenues during the period of revision was stated to be Rx. 550,000, in addition to which, a greater share in the improvement of the revenue was secured under the new arrangements. It has been explained elsewhere in this Statement that the continued fall in exchange and growth of Military expenditure compelled the Government to raise the duty on salt and to impose a tax on imported petroleum. The Secretary of State, in sanctioning this additional taxation, examined and reviewed the financial relations between the Imperial and Provincial Governments, and pointed out the inequality of the existing arrangements which secure freedom from financial difficulties to Local Governments, while the Supreme Government may be passing through a phase of acute embarrassment. The Government of India was requested to reconsider the propriety of arrangements which protected Local Governments from sharing in the financial responsibilities of the Empire, and from contributing to their relief.

Proposals for an alteration in the financial relations between the Supreme and Local Governments, which virtually had the effect of terminating the Provincial Contracts of 1887-88, were made on 2nd October last. These proposals met with much opposition, and it was decided to reserve for future determination a decision on the questions involved. It was, however, settled as a temporary expedient, that each Local Government, except the Punjab, should make a contribution in aid of Imperial Revenues in 1889-90. The total of this contribution is Rx. 740,000, and, with scarcely an exception, Provincial resources are so ample, that the contribution has been made without seriously affecting the financial position of any of the Local Governments.

The contributions made by the several Local Governments are as follows :—

	Rx.
Central Provinces	30,000
Burma	50,000
Assam	10,000
Bengal	100,000
North-Western Provinces	200,000
Madras	175,000
Bombay	175,000
Total...	740,000

In the case of the North-Western Provinces and Oudh and Lower Burma the contributions will be permanent. In the former case the Local Government will be reimbursed its contribution by receiving the proceeds of the Patwari cess now about to be re-imposed; in the case of Lower Burma the financial position of the Province had so far improved in recent years that a special annual grant of Rx. 47,900, made to it in 1887-88, has been simply resumed.

The important and difficult question of the nature of the future financial relations between the Supreme and Local Governments remains for future consideration.

40. The Revenue of the year 1888-89 was estimated in March last at Rx. 80,010,500, and the Revenue of 1889-90 is now estimated at Rx. 82,935,300. The increase is Rx. 2,924,800.

The following are the principal heads under which the increase occur :—

	Increase.
	Rx.
Railway Account	1,501,800
Land Revenue	301,200
Provincial Rates	244,700
Post Office, Telegraph, and Mint	197,400
Irrigation	130,600
Excise	117,800
Receipts under Exchange	112,300
Stamps	105,100
Forest	98,000
Assessed Taxes	63,500
Customs	49,300
Total ...	2,921,700

The total increase under the heads just specified comes to Rx. 2,921,700, leaving a balance of Rx.3,100, which is the net result of variations under other heads of which the most important are, a decrease of Rx. 193,900 under Opium and of Rx. 92,600 under Salt.

41. In the Budget Estimate of 1888-89 the receipts from Railways were estimated at Rx. 15,184,700. For 1889-90 they are estimated at Rx. 16,686,500, giving the increase of Rx. 1,501,800. If we consider the expenditure side of the Account, however, we find that the estimated expenditure of Rx. 17,299,600 in 1888-89 has risen to Rx. 18,713,100 in 1889-90, showing an increase of Rx. 1,413,500; the net improvement in the Railway Revenue Account is, therefore, only Rx. 88,300.

42. The variations in receipts of the Railway Account fall under the following heads :—

	Increase+ Decrease—
	Rx.
State Railways (gross receipts)	+1,362,600
Guaranteed Companies (net traffic receipts)	×155,000
Subsidized Companies (repayment of advances of interest)	—15,800
Total ... Rx.	1,501,800

The increased receipts of State Railways shown in the above figures are not altogether real, as they are exaggerated by the transfer of the Oudh and Rohilkhand Railway to this head from that of Guaranteed Railways. The line was purchased by the State on 1st January 1889, so that the transactions relating to it, which were entered in the Budget of 188-89 for nine months under Guaranteed Railways and for three months under State Railways, now appear in the Budget for 1889-90 wholly in the latter category.

The principal increases and decreases of receipts occur in connection with the following lines :—

STATE	Increase+ Decrease—
	Rx.
East Indian Railway	—240,000
Rajputana-Malwa	+100,000
Bengal-Nagpur	+95,000
Tounghoo-Mandalay	+85,000
Eastern Bengal System	+90,000
Oudh and Rohilkhand	+550,000
Indian Midland	+400,000
North-Western Railway	+200,000
Mysore Railway	+54,600
Total	1,334,600

GUARANTEED	(Net receipts.)
	Rx.
Madras	20,000
South Indian	40,000
Bombay-Baroda	15,000
Great Indian Peninsula	310,000
Oudh and Rohilkhand	—230,000
Total	+155,000

The cause of the increase and decrease in the case of the Oudh and Rohilkhand line has been explained. In the case of the Indian Midland, Bengal-Nagpur, Tounghoo-Mandalay, and Mysore it is due to the opening of additional lengths of line.

On the remaining lines noticed, the estimate has been fixed principally on a consideration of the current year's results. The very serious falling-off on the East Indian Railway has been explained in dealing with the Revised Estimate. The opening of the Indian Midland will probably still further affect the receipts, but to what extent it is impossible to foretell.

The falling-off is fortunately more than covered by the increase on the Great Indian Peninsula line. The estimated gross receipts of this line show an anticipated increase of Rx. 400,000 over the budget of the year about to close; the estimate is based on the traffic of the past twelve months, which has shown a steady improvement, likely not only to be maintained, but to be still further augmented by the opening of the Indian Midland and Bengal-Nagpur Railways. The opening of the Indian Midland may, on the other hand, tend to reduce the earnings of the Rajputana-Malwa and Bombay-Baroda lines, so that there is considerable uncertainty in framing the Estimates this year of individual lines: taken as a whole the estimate is likely to prove a fairly correct one.

To meet the increased traffic on the Great Indian Peninsula Railway, it has been necessary to raise the estimate of Working Expenses by Rx. 90,000, showing a net increase of Rx. 310,000.

43. Turning to the Expenditure side of the Account, it will be found that there has been an increase of Rx. 1,177,900 in the Indian or rupee portion of the transactions, a decrease of £11,600 (true sterling) in the English expenditure, and an increased charge of Rx. 247,200 on account of Exchange.

The increase in working expenses of State Railways is mainly due to the Oudh and Rohilkhand Railway being treated as a State line for the whole year, to the opening out of new lines, and to increase of traffic on lines already open.

An item appears for the first time in the Estimates, namely, "Interest chargeable against Companies for advances of Capital." It represents interest on moneys, raised directly by the Secretary of State under the provisions of the Oudh and Rohilkhand Railway Purchase Act, to meet expenditure incurred by Companies in preference to allowing Companies to borrow themselves. It is found that the Capital can be raised on more favourable terms in this way.

The increase in the charge against Revenue for Exchange is wholly due to the fall in value of the rupee, the estimated sterling expenditure, other than on account of Revenue stores, being actually less than in the current year; in addition to the amount shown on this account, Rx. 247,200, a large sum, representing a further loss, is concealed in the working expenses, as explained in dealing with the Revised Estimate.

44. Considering the very heavy increased burdens on account of the fall in exchange, and bearing also in mind the fact that in recent years a very large amount of Capital has been expended on lines for the defence of the Frontier, which cannot be expected to prove remunerative, a net improvement, though only of Rx. 88,300, cannot be considered unsatisfactory.

The rapidity with which the construction of Railways has been pushed on, and the influence of the fall in exchange, had, however, an injurious influence on the net results of the Railway Revenue Account in recent years, as will be seen from the following figures :—

	Net Receipts + Net Expenditure—
	Rx.
1880-81	—1,044,203
1881-82	—285,955
1882-83	—1,306,194
1883-84	—305,239
1884-85	—1,051,751
1885-86	—731,713
1886-87	—1,188,668
1887-88	—2,122,386
1888-89 (Revised Estimate)	—2,264,900
1889-90 (Budget Estimate)	—2,026,600

The net loss on the Railway Account has increased from Rx. 1,044,203 in 1880-81 to Rx. 2,026,600 in the Estimates of 1889-90.

The following figures show the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880 :—

Date.	No. of miles open.	No. of miles under construction.
31st March 1880	8,382	1,037
1881	9,134	539
1882	9,437	1,155
1883	9,748	1,552
1884	10,188	2,185
1885	10,824	2,209
1886	11,173	2,969
1887	12,000	2,557
1888	12,918	1,882
1889 (Revised Estimate)	13,671	1,438

Between March 1880 and March 1889 the number of miles open has increased from 8,382 to 13,671, or by more than 63 per cent.

TOTAL CAPITAL EXPENDITURE.

To end of—	Annual Progress	Total.	Guaranteed lines.	State Railways constructed through the agency of Companies.	State Railways.	The average yearly expenditure of capital on Railways has been Rx. 7,197,000.
	Rx.	Rx.	Rx.	Rx.	Rx.	
1879-80	8,735,798	124,837,864	96,829,960	28,007,395	.....	
1880-81	4,018,521	128,878,102	66,848,478	67,224,624	.....	
1881-82	3,116,323	137,691,023	67,021,756	70,569,867	.....	
1882-83	3,480,659	140,126,505	67,481,448	72,800,423	468,270	
1883-84	5,269,128	154,420,724	68,930,427	76,653,281	704,185	
1884-85	9,806,071	165,521,552	69,393,052	81,889,301	3,126,916	
1885-86	8,045,696	178,417,510	69,332,301	90,863,111	4,776,099	
1886-87	8,414,863	189,978,389	69,110,781	108,456,220	7,915,578	
1887-88 Revised.	6,983,000	196,511,448	40,946,781	110,758,941	12,975,090	
1888-90 Budget.	.....	.....	40,946,781	122,507,721	18,564,950	
1889-90 Budget.	.....	.....	40,946,781	126,076,721	20,580,900	

45. Land Revenue (including the portion due to Irrigation) is estimated to increase by Rx. 340,300, distributed in the following manner :—

	Increase.
	Rx.
India General	3,400
Central Provinces	29,300
Lower Burma	81,400
Upper Burma	68,300
Assam	10,700
North-Western Provinces and Oudh	47,200
Punjab	36,700
Madras	28,600
Bombay	50,700
Total... Rx.	356,300
Deduct falling off in Bengal... „	16,000
Net Increase... Rx.	340,300

Rx. 39,100 of the increase is credited as irrigation revenue. In the Central Provinces, North-Western Provinces, and the Punjab the increases are due to settlement operations, and in the case of the last-mentioned Province also to collection of arrears. A large portion of the increase in Lower Burma is due to the postponement of the demand from the current year, and the remainder to revised assessments, and to the resumption from certain Local Funds of receipts which they formerly obtained, a fixed contribution being given them as compensation. The increase in Madras is due to a higher percentage of collections being anticipated, and in Bombay to reduction of arrears and suspensions. In Upper Burma the increase is due to the gradual development of the country.

Provincial rates are estimated to increase by Rx. 244,700, due almost entirely to the receipts expected from the re-imposition of the Patwari cess. The Revenue classed under this head is appropriated to Local purposes and shown in the Local column in the Estimates.

46. The receipts under Irrigation are expected to increase by Rx. 130,600, but there is an increase charge of Rx. 32,400, giving a net improvement of Rx. 98,200.

The increase in Revenue is to increase of direct receipts from Irrigation in the North-Western Provinces and the Punjab, and to an increase in the Land Revenue due to Irrigation in Madras and Bombay. The increased expenditure is chiefly due to increase in the charge for interest owing to additional capital expenditure.

47. Post Office, Telegraph, and Mint—The net account of these Dep arments stands as follows :—

	Net Estimate, 1888-89. Surplus + Deficit—. Rx.	Net Estimate, 1889-90. Surplus + Deficit—. Rx.	Improvements. Rx.
Post Office	—118,100	— 54,800	+ 63,300
Telegraph	— 36,700	— 10,300	+ 26,400
Mint	+103,900	+125,500	+ 21,600
Total	— 50,900	+ 60,400	+111,300

The improvement in the case of the Post Office is due to steady progress of the Department. The figures just given do not profess to be a strict Profit and Loss Account of the working of the Departments concerned. They represent merely the difference between the Revenue and Expenditure as recorded in the Accounts and Estimates, but they are sufficient for the purpose of indicating the financial progress of the Departments.

48. The increase of Rx. 117,800 in the case of Excise and of Rx. 105,100 in the case of Stamps is generally distributed over the several Provinces with the exception of Bengal, where a decrease of Rx. 50,000 in Excise revenue is anticipated on the ground that the unfavourable crops and the changes which are being introduced in the management of the Excise may have an unfavourable effect on the Revenue for a time.

49. The increase in Customs (Rx. 49,300) is mainly due to large exports of rice anticipated from Burma in 1889-90.

The Petroleum tax when it was first imposed was expected to give a Revenue of Rx. 100,000 on a total import of 32,000,000 gallons. It is expected to give in the current year a Revenue of Rx. 115,000 on an import of 38,000,000 gallons. And for 1889-90 it is expected to give Rx. 120,000.

50. I have already explained the nature of the Receipts under Exchange. In the Budget Estimate of 1888-89 these Receipts were estimated at Rx. 415,000; in the Revised Estimate for that year the figure has been raised to Rx. 951,800, due largely to the addition of a credit now estimated at Rx. 266,000, which was not included in the Original Estimate owing to a difference of opinion as to the proper method of dealing with it in the Accounts. The estimate of these receipts in 1889-90 is Rx. 527,300. The large decrease is due to reduced capital expenditure on some of the Subsidized Railways now approaching completion.

51. In the case of Forests the improvement expected in Revenue is Rx. 98,000, against which must be set an increase of expenditure amounting to Rx. 30,700, giving a net improvement of Rx. 67,300. This improvement is due to increased Revenue in Upper and Lower Burma.

52. Under Assessed Taxes the increase of Revenue is expected to be Rx. 63,500. The expectation of an increase is based on the results of the current year.

53. The decrease of Rx. 193,900 under Opium is due to an increase of Rx. 159,600 under Bengal opium, the selling price having been taken at Rs. 1,070 instead of Rs. 1,042 as in the current year's Estimates, and to a decrease of Rx. 347,000 under Malwa opium owing to an expected reduction in the number of chests exported, from 35,350 to 30,000.

54. For Salt we have taken a moderate estimate of Rx. 8,029,900, which is Rx. 353,000 more than the Revised Estimate, and Rx. 92,600 less than the Budget Estimate for the current year. A large increase over the receipts of the current year is expected, as the falling-off this year is mainly due to unfounded rumours of an immediate reduction of the duty.

55. The Expenditure of 1889-90 is estimated at Rx. 83,469,800 as compared with an estimated expenditure of Rx. 81,192,100 for 1888-89 showing an increase of Rx. 2,277,700 which requires explanation.

The Provincial Adjustment is *minus* Rx. 640,800 as against an adjustment of *minus* Rx. 483,600 in the Estimates of 1888-89.

The increase of Rx. 2,277,700 is made up of an increase of Rx. 1,651,500 in the rupee portion of the Account, of a decrease of £39,700 (true sterling) in the Home Account, and of an increase of Rx. 665,900 in Exchange. The increase in Exchange of Rx. 665,900 is almost entirely due to the fall in the value of the rupee; the alteration in the rate of exchange for converting the pay of the British troops which is fixed in gold but payable in rupees, adds an additional charge to the Military expenditure of about Rx. 195,000, so that the additional expenditure for which the Government of India has to provide has been increased in one year by Rx. 860,900 on account of the fall in Exchange.

56. It will facilitate explanation of the various increases or decreases, if the heads of expenditure are dealt with in the first instance according to the grouping which is generally adopted in the Accounts.

The following statements show the groups under which (I.) increases and (II.) decreases have occurred :—

I.	Expenditure Increased. Rx.
Railway Revenue Account	1,413,500
Army	1,005,700
Salaries and Expenses of Civil Departments	192,900
Post Office, Telegraph, and Mint	86,100
Irrigation	32,400
Famine Relief and Insurance	27,300
Total...	2,757,900

II.	Expenditure Decreased. Rx.
Interest	149,800
Direct demands on the Revenue	133,000
Buildings and Roads	119,500
Miscellaneous Civil Charges	34,700
Construction of Railways (charged against Revenue)	33,600
Special Defence Works	18,600
Total...	480,200

The aggregate of increases is Rx. 2,757,900 and of decreases Rx. 480,200, giving a net increase of Rx. 2,277,700.

57. The causes of the increase under Railway Revenue Account, Post Office, Telegraph and Mint, and Irrigation have already been explained.

By far the most important of the other increases is that under Army. The total increase of Rx. 1,005,700 is made up of an increase in rupee expenditure of Rx. 477,000, in English expenditure of £245,500 (true sterling), and of Rx. 283,200 under Exchange. The increased charge for Exchange is chiefly due to the fall in the value of the rupee, and the increases, of which special explanation is necessary, are an increase in the Indian Estimates of Rx. 477,000, and an increase in the English Estimates of £245,500 (true sterling).

Taking the latter item first it may be said with practical accuracy that the increase in the Home Expenditure is due to provision made for the purchase of Magazine rifles and 12-pounder breech-loading guns. However much the Government of India may regret that it should be necessary to incur such expenditure it is not possible to avoid it, without placing the Indian Army in a position of inferiority as compared with that of other countries. The cost of these rifles and guns accounts for £206,000 (true sterling) of the Home expenditure.

As regards the increased cost of the Army in India, it will be obvious that the increase to the number of troops, European and Native, must give rise to petty increases in the various Departments that deal with them, and minor reforms account in the aggregate for a perceptible amount of increase. But the greater portion of the increase is due to special measures, of which the most important are the following :—

	Rx.
Provision for rapid mobilisation of an Army Corps in case of necessity	203,500
Exchange on pay of British Troops	195,000
Provision on account of Troops in Sikkim	100,000
Ditto ditto Lushai Country	10,000
Increased cost of provisions, including compensation for dearness of provisions and forage	79,500
Total...	588,000

The total comes to Rx. 588,000, but there is a saving of Rx. 220,000 in the extra cost of troops in Burma, so that the additional cost is reduced to Rx. 368,000. The difference of Rx. 109,000 between this figure and the total increase in India of Rx. 477,000 is due to the minor elements of increase to which I have just referred, balanced to some extent by savings under other heads.

The sum of Rx. 203,500 on account of mobilisation is intended to meet the cost of purchasing

1887-88, the average for the two years being not much below the normal quantity.

Salt is locally manufactured on the sea coast in Burma, and there is a certain amount produced from brine wells in Upper Burma. The local manufacture is from the very nature of the case, inefficiently supervised, and an experienced officer of the Northern India Salt Department has just been deputed to Burma by the Government of India to enquire into the whole question on the spot. It is said that the increase in the rate of duty on salt interferes to some extent with the local production of *ngapi* and salted fish, and has led to an increased import of salt fish from abroad. The facts are, however, obscure, and a final opinion cannot be formed until the report of the officer specially deputed to Burma has been received.

SECTION VII.—EXCISE POLICY.

84. I take this opportunity of correcting a misapprehension which has arisen in some quarters regarding the policy of the Government of India in connection with the Excise Revenue. Last year Mr. Westland used the following language in the Legislative Council—

"I look hopefully to a considerable increase in the Excise Revenues, and believe that a great deal might be done in Northern India by the introduction of the methods which, in Bombay and Madras, have so powerfully contributed to the increase of revenue under this head."

With reference to this language it has been alleged that Mr. Westland expressed gratification at the prospect of an increase in drinking among the Indian population on account of the increased revenue which such a change in the habits of the people would produce. I make no insinuation of wilful misrepresentation against those who have brought this charge, nor do I say that they acted otherwise than in good faith, and yet the charge is absolutely without foundation. Mr. Westland used the language which I have quoted, in the Legislative Council of the Government of India, and in the presence of the Members of that Council, his remarks passed without challenge. Is it conceivable that if he had meant, or been understood to mean, that the people of India should be encouraged to drink in order that the revenues of the Government of India might grow, there would have been found not a single Member of that Council, official or non-official, to protest against the adoption of such a policy?

85. Less than two months afterwards the Finanical Statement for 1888-89 was published under Mr. Westland's signature, and in that statement he used language which puts his meaning beyond the reach of cavil. The words he used were as follows:—

"As regards Excise it will be seen that it is in Madras and Bombay that the revenue administration has been most successful, as these two provinces with 31 and 16½ millions of inhabitants respectively produce a revenue nearly as large as that of Bengal with 69 millions. In fact, in both these Provinces, a very remarkable progress has been made. The whole system of distillation has been brought more thoroughly under control, and stricter and more methodical preventive measures have enabled the Government to greatly enhance the rate of duty: for the question of the rate of duty which it is possible to levy, is simply the question of the prevention of illicit distillation."

Mr. Westland's expectation was that by the prevention of illicit dealings, it would be possible to raise a large revenue, the increase of revenue being accompanied not by an increase of, but by a check on, drinking. To show that there really was, and is, extensive smuggling in Northern India, I will quote a passage from the report of the Financial Commissioner of the Punjab, who is now the Lieutenant-Governor of that Province, for the year 1881-82:—

"Mr. Hawkins, the Deputy Commissioner of Amritsar, says:—'There were twelve cases of illicit distillation. It is notorious that there are are few villages in this district which have no private stills of their own. The police are constantly finding pieces of stills and jars of materials in deserted houses, while searching for other property.' The Lahore District has also a bad reputation in this respect. The Deputy Commissioner of Jullander, Mr. Bullock, writes—'Illicit distillation is of very general occurrence throughout the district. Twenty-four cases have been detected, and it is to be hoped that some check will be found to have been given to the system, which, however we can never expect wholly to extirpate.'

"In Hoshiarpur the khansama of a dak Bungalow was found to possess a still, and there were three cases in which villagers were convicted of the same offence. Sirdar Gurdayal Singh, the Assistant Commissioner in charge of Excise, says that illicit distillation is carried on in some villages of the Gurshankar Tahsil.' He adds—'These cases of illicit distillation it is very difficult to detect and to prove. Generally they distil during the night, and keep good watch all round. In one village, it is said, they distil the wine on the banks of the Bein stream, and whenever their sentinels espy any stranger approaching the place, they throw down all the materials, &c., into the stream, and leave no trace behind. But it prevails only in villages where the inhabitants are united and have confidence in each other.'

"The Deputy Commissioner of Jhang, Mr. Macauliffe, strongly suspected the existence of the practice among powerful zemindars living in remote jungle villages. Whenever liquor shops in Native States are situated close to our border, it is a common practice for our villagers to resort to them, and they often bring back small quantities of spirits for their own use and that of their friends. Even when the Sadr distillery system has been adopted at the request of our Government in independent States, the price of liquor is far less than in our own territory. This must be due to lower rates of still-head duty. The Assistant Commissioner in charge of excise at Sirsa, Mr. Kennedy, says—'In Patiala spirits are sold at about eight annas a bottle, not differing much in quality from the Sirsa spirits at R. 1-8 a bottle. The only hope of grappling with the existing evil is to lower the price of Sirsa spirits so as to bring them into competition with the Patiala spirits. Any other method is impracticable. The Sikh Jats will drink and we cannot wean them from the practice by making the cost of liquor high; the only effect of this is to demoralize them by leading to a continual evasion of the law without any corresponding benefit in increased sobriety.'

"There is probably some exaggeration here. Mr. Lyall is inclined to believe that the dearness of lawfully-distilled liquor had led to a decrease in drinking among the Sikh population, but to an increased use of opium and perhaps also of bhang.

The Lieutenant-Governor, before whom this Report was placed, was Sir Charles Aitchison, who throughout his whole service had striven to reduce the consumption of liquor and drugs, and the following passage will show the views which he then entertained:—

"In paragraph 15 of the Report, the Financial Commissioner has dwelt on the loss caused to the Excise revenue by illicit distillation and by the smuggling of country spirits into British districts from Native States. It is no doubt difficult, if not impossible, entirely to put an end to the latter practice, though the chief Native States of the Province have, at the request of the Punjab Government, accepted the system of Sadr distilleries to the restriction, it is believed, of smuggling, at least in some degree. But as regards the former evil, His Honour cannot consider it creditable to the magistracy of the Province that the unlawful manufacture of spirits should prevail unchecked and unpunished to the extent alleged."

86. The state of things which these extracts show to have existed in the Punjab in 1881-82 is the state of things which has continued to exist up to the present time.

In May 1887 the following opinion was expressed by a Punjab officer:—

"The Excise Department in this Province has never been properly supervised and controlled, for the simple reason that the Department has never had a responsible head, and has been left to take care of itself with such perfunctory attention as district officers have been able to pay to it. I can speak on this point from twenty-four years' of district experience in various parts of the Province. The extent to which country spirit is illicitly manufactured and sold is enormous, and the quantity so disposed of is in my opinion, as large as that which is lawfully sold; and the Excise revenue is therefore much smaller than it would be if the Department were carefully controlled."

It is right that I should mention that the Financial Commissioner did not accept these remarks in their entirety. He remarked that the "description of Excise management in the Punjab must, in the absence of specified evidence, be regarded as exaggerated," but no authority, so far as I am aware, has ever denied that there was, and is, a very great amount of smuggling and of illicit distillation in that Province.

87. I have now shown that when Mr. Westland spoking on behalf of the Government of India, anticipated an increase of Excise revenue in Northern India, he based his expectation of an increase, not on the possibility of being able to increase the consumption of liquor and drugs, but on the prospect of being able to increase the revenue by means of a stricter control and the suppression of illicit practices. I shall show by one or two instances that the policy which Mr. Westland favoured had already proved a marked success in other Provinces, both in respect of checking consumption and increasing the revenue.

From 1st October 1884 a new system of Excise Administration was introduced into a portion of the Madras Presidency. The change in system resulted in a rise in the price of country liquor, from 8 annas to one rupee per gallon.

For five years the consumption of spirits and the revenue in the districts where the manufacture is centralised in large distilleries were as follows:—

	Consumption in gallons, reduced to 30° under proof.	Revenue.
		Rs.
1883-84	1,204,241	280,977
1884-85	Year of transition.	
1885-86	1,014,566	347,526
1886-87	1,084,474	380,213
1887-88	1,270,146	415,319

The average annual consumption of the three years of the new system is less than the consumption of the last year of the old system by more than 6 per cent., while simultaneously the average annual revenue increased by more than 35 per cent. These figures show conclusively that a large increase of Excise revenue is not necessarily attended with an increase of consumption, and may coincide with a positive decrease.

88. A still more remarkable illustration of the possibility of increasing the Excise revenue while diminishing the consumption is afforded by the statistics of the consumption of ganja in Bengal. Ganja is probably the most pernicious of all drugs in common use, and the Government has never felt any hesitation in increasing the rate of duty leviable on it.

The following statement shows the number of shops licensed for the sale of ganja, the quantity of ganja consumed, the total revenue, and the incidence of taxation per seer for every year from 1868-69 to 1887-88:—

	No. of shops.	Consumption.	Total Revenue	Taxation per seer.
		Mds.	Rs.	R.
1868-69	4,073	8,442	89,524	2·6
1869-70	4,437	8,667	92,521	2·6
1870-71	4,749	9,682	103,251	2·6
1871-72	4,934	9,972	106,275	2·6
1872-73	4,694	8,593	110,028	3·2
1873-74	4,398	8,125	107,785	3·3
1874-75	4,394	7,830	105,818	3·3
1875-76	3,340	7,389	112,035	3·7
1876-77	3,130	7,458	119,711	4·0
1877-78	3,247	8,197	138,566	4·2
1878-79	3,244	5,460	134,555	6·1
1879-80	3,210	5,137	129,016	6·2
1880-81	3,411	5,600	145,467	6·4
1881-82	3,488	6,431	171,379	6·6
1882-83	3,271	5,646	186,050	8·2
1883-84	3,298	5,881	197,371	8·3
1884-85	3,196	5,798	198,760	9·0
1885-86	3,033	5,717	194,662	8·5
1886-87	3,046	6,264	207,567	8·2
1887-88	2,949	6,550	224,497	8·5

Notwithstanding the large increase of population which must have taken place between 1868-69 and 1887-88, the number of shops for the sale of ganja has decreased by more than 27 per cent., and the consumption by more than 22 per cent., while simultaneously the revenue has increased by more than 150 per cent., and the incidence of taxation per seer has increased by more than 236 per cent. These figures may be left to speak for themselves. The reduction during the same period in the number of shops for the sale of opium and in the quantity of opium consumed is even more remarkable than in the case of ganja, but there has not been the same increase of revenue, mainly, I believe, because opium smuggling prevails extensively.

89. In mentioning this subject my object has been to defend my predecessor against the charge which has been brought against him, and indirectly against the Government of India, of encouraging intemperance for the sake of revenue, and it must not be supposed that I have been dealing with the whole Excise system of India, or that I intend to assert that that administration has been as successful in every instance as in the cases which I have quoted.

SECTION VIII.—WAYS AND MEANS—HOME TREASURY.

90. The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1888-89 compare as follows:—

	Budget.	Revised.
	£	£
Net Receipts.		
Council Bills	14,000,000	14,310,100
Receipts from Railway Companies for Capital expenditure	5,667,800	2,545,100
Deposits and Advances	4,500	800
Permanent Debt—India 30 per cent. stock issued for the discharge of a like amount of 4 per cent. stock	.....	4,030,700
3 per cent. stock issued for purchase of the Oudh and Rohilkhand Railway and the discharge of its debentures as they fell due	.....	6,921,000
Debentures and Debenture stock taken over by the Secretary of State	.....	3,415,000
Add Opening Balance	5,614,329	5,900,697
TOTAL	25,286,629	37,123,397
Net Outgoings.		
Excess of expenditure over Revenue	15,028,700	14,714,300
Capital expenditure of Government in England	973,000	792,200
Issues to Railway Companies for expenditure	5,915,300	2,550,000
Capital charge involved in redemption of liabilities Purchase of the Oudh and Rohilkhand Railway	.....	10,336,000
Permanent Debt—Discharge of 4 per cent. stock	.....	3,730,700
On account of Remittances from India	1,091,200	1,150,400
Add Closing Balance	2,278,429	3,849,797
Total	25,286,629	37,123,397

The most important variations from the Budget Estimate have occurred in the transactions connected with the discharge of the 4 per cent. stock remaining unconverted in October 1888 and the purchase of the Oudh and Rohilkhand Railway. These are explained below.

CONVERSION OF 4 PER CENT. INTO 3½ PER CENT. STOCK.

91. It was explained in the last Financial Statement that the terms offered by the Secretary of State for conversion of the 4 per cent. into 3½ per cent. stock were accepted by a majority of the holders. Out of a total 4 per cent. stock of £53,261,820, only £+030,700 remained to be paid off in October 1888. For the discharge of this sum, 3½ per cent. stock for an equal amount was issued at par, but it is believed that the whole of the outstanding stock will not be presented for payment during the current year, and that £300,000 will remain unclaimed until 1889-90. No entries were made in the Budget Estimates of the current year on account of these transactions, as it could not be foreseen how much of the stock would remain unconverted.

PURCHASE OF THE OUDH AND ROHILKHAND RAILWAY.

92. No provision was made in the Budget Estimate on account of the purchase of the Oudh and Rohilkhand Railway, as the nature of the offer to be made to the Company had not been determined at the time. The terms upon which the purchase has been made are, briefly, that the Company has been paid £25-18s.-0½d. for every £100 of its share capital, and that out of a total amount of £5,300,000 of debentures and debenture stock issued by the Company, debentures for £1,885,000, which fell due during the current year, have been discharged by the Secretary of State, and the liability for debentures and debenture stock for £3,415,000 has been accepted by him. The total amount required for the purchase of the Railway and the discharge of the debentures was £6,921,000, which was raised by the Secretary of State by the issue of £7,206,531 of 3 per cent. stock.

AIDED RAILWAY COMPANIES.

93. The variations in the transactions of the Railway Companies will appear from the following figures:—

Receipts from	Budget.	Revised.
	£	£
On account of subscribed capital—		
Bengal-Nagpur Railway	1,032,700	513,500
Indian Midland Railway	1,121,100	2,022,800
Southern Mahratta Railway	500,000	...
Miscellaneous Receipts	...	3,100
Guaranteed.—		
For discharge of debentures.—		
Great Indian Peninsula Railway	1,069,000	...
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
Miscellaneous Receipts	...	5,700
Total	5,667,800	2,545,100
Issues to		
State—		
On account of stores, establishment charges, &c.—		
Bengal-Nagpur Railway	871,000	892,900
Bengal Central Railway	2,000	2,000
Indian Midland Railway	635,000	421,000
Southern Mahratta Railway	241,000	214,600
Guaranteed—		
For discharge of debentures—		
Great Indian Peninsula Railway	1,069,000	200
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
On account of stores, &c.	1,152,300	1,019,300
	5,915,300	2,550,000

In the Budget Estimate it was anticipated that the debentures of the Oudh and Rohilkhand, Great Indian Peninsula and Madras Railway Companies falling due in the current year would be discharged by the Companies by raising fresh capital. In the case of the Great Indian Peninsula and Madras Railway Companies the debentures were, however, renewed, and the Oudh and Rohilkhand Railway debentures were, as mentioned above, discharged by the Secretary of State by the issue of India 3 per cent. stock. The additional capital expected to be raised by the Indian Midland Railway Company is mainly owing to the transfer to the Company of the Sindia Railway, as the Company has to repay the Government the capital cost of the line.

94. The following is the Secretary of State's Budget Estimate of Ways and Means for 1889-90, made up in the same form as above:—

Net Receipts.	£
Council Bills	14,689,900
Permanent Debt for Advances to Companies	3,750,000
Receipts from Railway Companies	515,000
Add Opening Balance	3,849,797
Total	22,804,697
Net Outgoings.	
Excess of expenditure over Revenue	14,956,100
Capital expenditure of Government in England	1,273,000
Permanent Debt—Discharge of 4 per cent. stock	300,000
Issues to Railway Companies for expenditure	3,058,700
Deposits and Advances	2,700
On account of Remittances from India	1,069,500
Add Closing Balance	2,148,697
Total	22,804,697

95. By the Oudh and Rohilkhand Railway Purchase Act, the Secretary of State has been authorised to raise in London, in addition to the amount required for the purchase of the Oudh and Rohilkhand Railway, further amounts up to a limit of £10,000,000 for the purpose of advancing funds to Railway Companies, when it may see more economical to do so than to authorise them to raise debenture capital under his guarantee. The exercise of this power forms the most important feature of the Secretary of State's Ways and Means Estimates of next year. The total capital required to meet outlay in England and India by the Aided Railway Companies will be £3,750,000 in addition to the balances at their credit, and the whole of this will be raised by the Secretary of State by a sterling loan. The Secretary of State also proposes to draw £14,689,900 of Council Bills during the year. It should be fully understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and he will be absolutely at liberty to raise the money by bills or by loans from time to time as he deems expedient.

SECTION IX—WAYS AND MEANS—INDIA, 1888-89.

96. The following figures compare the Budget Estimate of Ways and Means of 1888-89 with the Revised Estimates:—

NET RECEIPTS.

	Budget.	Revised.
	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	20,642,800	21,354,600
2. Public Loan	3,000,000	2,777,500
3. Increase of Unfunded Debt—mostly Savings Bank Deposits		1,043,700
4. *For Remittance to Secretary of State*	845,300	
Add Opening Balance	13,733,100	13,883,701
	39,241,900	40,201,701
Net Outgoings.	Budget.	Revised.
5. Expenditure charged to Provincial Balances	433,600	—203,100
6. Capital Expenditure of Government in India	2,662,800	697,200
7. Loans to Municipalities, &c. (chiefly the Calcutta and Bombay Dock Loans)	486,803	510,900
8. Other items (*a*)	472,500	811,900
9. *Issues on Capital Account to Railway Companies, against receipts in England*	2,895,900	3,345,800
10. Council Bills. *Sterling Account*	14,548,500	15,119,900
11. Do. Exchange	6,110,400	7,019,100
Add Closing Balance	11,581,400	12,900,001
	39,241,900	40,201,701

The transactions recorded in *italics* are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others are purely Indian transactions.

(*a*) The explanation of this is omitted, as it would be of a highly technical character. It arises to a very large extent out of the exchange entries that are necessary in charging off Exchange upon the English expenditure and in connection with Railway Companies and other Remittance accounts.

RUPEE LOAN OF 1888-89.

97. By Notification No. 2952, published in the *Gazette of India Extraordinary*, of 2nd June 1888, tenders were invited for a Public Loan of Rx. 3,000,000, the notes issued for this amount to form part of the 4 per cent. Loan of 1865. Tenders were received up to the 3rd July following, on which date they were opened simultaneously at Calcutta, Madras, and Bombay. The total amount tendered was Rx. 7,705,680, and the result was as follows:—

	Rx.
Accepted at minimum rate, *viz.*, R99-11 (60·45 per cent.)	493,150
Above that rate	2,506,850
Total	3,000,000

The actual amount realised was Rx. 2,993,650, or an average rate of R. 99-12-7 per 100 rupees.

The permission to tender at Madras was an innovation intended to satisfy a local demand, and was made use of to some extent; the aggregate value of the tenders at Madras was Rx. 686,000, of which Rx. 82,550 were accepted.

The account in paragraph 96 shows a net receipt on account of Public Loans of Rx. 2,777,500 and not of Rx. 3,000,000. It will be understood that the difference of Rx. 222,500 represents the reduction of debt during the year, in connection with the conversion of the 4½ per cent. Loan of 1870, and payment of Stock Notes and other loans under discharge.

CONVERSION OF 4½ PER CENT. LOAN OF 1870.

98. The 4½ per cent. Loan of 1870 matured on the 15th July 1885, and as 4 per cent. paper was above par in July last, it was determined to convert the Loan into one bearing interest at 4 per cent., and to pay off all Notes which were not converted. It was accordingly notified on the 27th July 1888 that all Notes and Stock Certificates of this Loan would be paid off on the 27th October 1888, on which date the interest on them was to cease. But proprietors of such Notes or Stock Certificates were allowed the option, which had to be exercised before 1st September 1888, of transferring their holdings into the 4 per cent. Transfer Loan of 1865. The terms offered were as follows:—

I.—Payment of interest at 4½ per cent. to 31st October 1888 inclusive.

II.—Issue of Notes of 4 per cent. Loan of 1865, bearing interest from 1st November 1888.

III.—A further payment of two annas per R. 100 in India and of two pence per R. 100 in England as brokerage or commission to the persons presenting the Notes for transfer.

These terms were very generally accepted. Rx. 1,490,000 out of Rx. 1,787,540 were at once transferred into the 4 per cent. Loan of 1865, and less than Rx. 200, 000 have been demanded in cash.

99. In order to distribute the payments for interest more evenly over the year, it was decided in December last to allow transfers from other 4 per cent. Loans to the Loan of 1854-55, of which the dates for payment of interests are 1st January and 1st July. It is expected that this will prove convenient both to the Public Debt Office and to the holders of Stock.

STOCK NOTES.

100. With the object of affording greater facilities to the public for the investment of small sums at interest, securities termed Stock Notes were issued in 1882 as an experimental measure.

These notes were of four denominations, namely, R. 12½, R. 25, R. 50, and R. 100 respectively. They were issued at par and bore interest at four per cent. payable yearly, but were not enfaceable to Europe. After six years' experience it was found that the public would not adopt these securities as a regular form of investment, and it was decided to discontinue their further sale, and to withdraw, as far as possible, those in circulation amounting to Rx. 162,350, by substituting for them Government Promissory Notes of the 4 per cent. Loan of 1842-43. Accordingly in August last, orders were issued, authorizing (1) the payment in cash at par at any Treasury in India of Stock Notes of less value than R 100, and (2) the conversion into Government Promissory Notes of the 4 per cent. Loan of 1842-43 of any amount of Stock Notes tendered in even hundreds of rupees, at a premium of eight annas per cent. (altered to par from 24th January last).

The following amounts of Stock Notes were reported as discharged up to the end of February last, namely:—

	R
Tendered for conversion	10,68,000
Paid off in cash	3,31,686-8
Total	13,99,686-8

Leaving R. 2,23,813-8 as the balance outstanding on the 1st March 1889.

INDIAN SAVINGS BANKS.

101. There are two classes of Savings Banks, namely, (*a*) the Presidency and Post Office Banks, which are open to the public, and (*b*) Banks established for the benefit of servants of Government, such as the Railway and Civil Engineer's Provident Institutions and the Regimental Savings Banks.

In class (*a*) there were, on the 31st of March 1888, 300,560 depositors, with an aggregate balance of Rx. 6,217,760 at their credit; and in class (*b*) 31,616 depositors with Rx. 457,800; making a total of 332,176 depositors, to whom Rx. 6,675,500 were due. Of this amount more than Rx. 5,100,000 had been received from Natives, and the balance from Europeans and Eurasians. In the previous year there were 289,277 depositors in all, with Rx. 5,795,200 at their credit. There was therefore an increase in 1887-88 of 42,899 in the number of depositors and of Rx. 880,300 in the amount deposited in excess of withdrawals. Moreover, in all Banks, except the Military ones, the average balance at credit of each depositor was considerably larger than in 1886-87.

The interest paid to depositors in 1887-88 was Rx. 224,049, and only Rx. 196,910 in the previous year.

It is no doubt very satisfactory to be able to point to such evidence of the growing popularity of these Banks. But as facilities for persons residing in the interior of districts for investing money in Government securities have of late years been considerably extended, and as Savings Bank Depositors are allowed to purchase and sell these securities through Post Office Banks, and also to deposit them for safe custody, it seemed unnecessary and, for some reasons, it was certainly undesirable, to maintain the existing high limits for deposits. Accordingly, on the 19th January 1889, orders were issued directing that, with effect from 1st April next, the yearly limits of deposits should be reduced from Rs. 500 to Rs. 200, and the maximum limit for each account from Rs. 3,000 to Rs. 2,000. It has been estimated that the effect of these orders will be to make the net addition to our cash balances in 1889-90 on this account only Rx. 564,500, the corresponding figures in 1887-88 and 1888-89, (Revised Estimate) being Rx. 880,300 and Rx. 981,300.

CAPITAL EXPENDITURE OF GOVERNMENT IN INDIA.

102. The reduction in the Estimate from Rx. 2,662,800 to Rx. 697,200 is the result, as explained in paragraph 36, of the credits afforded (*a*) by the transfer of the cost of the Sindhia Railway to the Capital Account of the Indian Midland Railway (Rx. 921,000), (*b*) by transfer of the cost of the Katni-Umaria Railway to the Capital Account of the Bengal-Nagpur Railway (Rx. 485, 700), (*c*) to a provision of Rx. 200,000 for taking over metre gauge stock from the Bengal-Nagpur Railway, not having been required as part of the stock has not yet been valued, and the Southern Mahratta Company took over the rest, and (*d*) to various lapses.

CALCUTTA AND BOMBAY DOCK LOANS.

103. In the last Financial Statement it was explained for what reasons and under what conditions the Government undertook to raise and advance, to the Port Trustees of Calcutta and Bombay, funds for the construction of the Kidderpore Docks, and for the extension of Prince's Dock.

The advances made on this account by the Government to the Port Trustees of Calcutta and Bombay have been as follows:—

Advances.	Calcutta. Rx.	Bombay. Rx.
Up to the end of 1887-88	860,700	768,400
In 1888-89 (*a*)	496,800	80,000
Total	1,357,500	848,400

In 1889-90 the Trustees will, it is estimated, require funds to the following extent:—

Calcutta. Rx.	Bombay. Rx.
549,000	35,000

(*a*) Partly estimate.

Interest is payable on all these sums half-yearly, on the 1st May and 1st November of each year, at the rate at which Government borrows money in India in the year in which the advances are made; and the repayment of the principal is secured by a sinking fund of one per cent.

The further amount which the Government will have to advance on these accounts after 1889-90 is estimated at Rx. 426,100.

ISSUES ON CAPITAL ACCOUNT TO RAILWAY COMPANIES.

104. The increase from Rx. 2,895,900 to Rx. 3,345,800 is the net result of over-estimates by the Companies and of the transfer, as explained above, of the cost of the Sindhia Railway, to the Capital Account of the Indian Midland Railway and of the Katni-Umaria Railway to that of the Bengal-Nagpur Railway.

MANAGEMENT OF GOVERNMENT BALANCES.

105. The present year has seen a great scarcity of money in the Indian markets, which has kept the Bank rate at 12 per cent. for a considerable period, and, as usually happens in such cases in this country, the question has been raised whether Government might not in some way come to the assistance of trade.

The scarcity is no doubt owing in part to an early cotton season in Bombay coinciding with a demand for rice in Burma, and other customary requirements at this season; but the root of the difficulty appears to be the doubtful position of silver. But for this, it seems inexplicable that for week after week there should be a difference of 9 per cent. in the rate of money in London and India, and yet that in some weeks the whole amount of bills and transfers offered by the Secretary of State should not be taken up.

106. That so high a rate of interest is prejudicial to trade is obvious, and Government has not been unmindful of the fact. The best way in which Government can assist trade is by providing that the Secretary of State's drawings shall never be curtailed for lack of money to meet them, and in one week demands for bills and telegraph transfers exceeded 77 lakhs. Arrangements are also made to grant telegraph transfers freely at a small charge between the three Presidency towns, and Government, besides keeping up the normal current balances, has further been able to offer to the Presidency Banks at Calcutta and Bombay temporary loans at their own minimum rate of interest if they cared to avail themselves of the offer

107. As the Treasury balances are nearly two crores below last year, and in fact lower than they have been for twenty years at this season, all this would scarcely have been possible without the assistance derived from what are called "currency transfers," a system which while preserving the Reserve of the Paper Currency Department intact for the payment of the currency notes, yet gives the advantage of a large balance that can be made available without the delay of actual remittance, wherever it may be wanted. Thus in the present month the accruing revenue of the opium districts has been allowed to remain in those districts in the charge of a currency agency, an equivalent being immediately released to the Treasury in Calcutta; a fortnight hence this money will be wanted for payments to opium cultivators in the districts, but by that time the Land Revenue from Eastern Bengal will have been received, and being in like manner made over to the Currency Department will liberate the coin where it is wanted.

108. The charge that Government does not do all it might to assist trade, sometimes takes the form of an assertion that the currency balances should be lent out in a time of pressure. This is of course impossible, as the currency balances are pledged by law to secure the convertibility of the currency notes, and can no more be lent to the market than can the gold in the Issue Department of the Bank of England.

109. Another contention is, that the cash balance of the Government of India is too high. Now the question whether the Government cash balance is too high or too low, is one that must be determined by the experience of those who actually deal with that balance, and are responsible for seeing that there is sufficient money in the treasury to meet all the claims against Government.

I do not think I exaggerate when I say that every person who has experience of the actual work of dealing with the balances in this country is in favour of rather a high cash balance. The question has been frequently considered both in India and in England, and though a cash balance of 10 to 13 crores may seem enormous, yet if we reflect on the special difficulties in the way of suddenly obtaining a large amount of cash in this country, on the sudden and large demands to which the Government is exposed, and on the enormous extent of country over which the balance has to be spread, it will easily be recognised that the mere fact of the cash balance being large is no proof that it is larger than is required by the wants of the case.

Some authorities hold that, if anything, the Indian cash balance has been kept somewhat too low in recent years. In that opinion I am inclined to concur. The cash balance of recent years has been low, because the claims against the Government were heavy owing to expenditure of all kinds, and it was thought desirable to avoid borrowing more than was absolutely necessary

110. I have mentioned the allegations (1), that Government ought to lend out the currency balance, and (2), that Government keeps too high a cash balance, simply in order to clear the ground. There is no force in them, and they could only be made by persons ignorant of the facts of the case. I now come to what is the real question, namely, the expediency of the maintenance of the Reserve Treasuries in the Presidency Towns. Should the Government keep the whole of its spare cash in the Presidency Banks, or should it aim at keeping balances of tolerably constant amounts in those Banks, the surplus being kept in the Reserve Treasuries? This is a question which deserves, consideration and on which there may reasonably be a difference of opinion, though I can hold out no hope of any change in the policy of Government in this respect.

The justification for the existence of the Reserve Treasuries is to be found in the special conditions affecting the Indian money market. These special conditions are the liability of that market to extreme pressure at times, the difficulty in adding temporarily to the amount of cash by drawing on other markets, and the magnitude of the cash transactions of the Government as compared with those of the trade. Under the circumstances I have just stated, and looking to the fact that the Government in case of war, famine, or other unexpected cause, is exposed to the risk of having to meet sudden and large demands on it for cash, it was decided by Lord Northbrook's Government that it would be to the interest both of the commercial public and the Government of India that the surplus cash, for the time being, of the Government of India in excess of certain regulated balances in the Presidency Banks and the cash in Mofussil Treasuries, should be kept in Reserve Treasuries.

It was held that, if the whole of the surplus cash was kept in the Presidency Banks, trade would rely on the permanence of the resources thus supplied to it and that, in case of a sudden demand for cash, the Government of India would either be forced to abandon its right to reduce its balance in the Presidency Banks, or risk producing a financial crisis by suddenly and largely reducing the resources of these Banks.

To show that this is not an imaginary fear, I will quote a telegram received in 1874 from the Government of Bombay:—

"Clear the line. You are placing the exchange banks and trade of Bombay in great danger. The eight Exchange Banks are indebted to the Bank of Bombay 68 lakhs of rupees, half payable on demand-secured by Government paper, and remainder in February. Their balances for current purposes in the Bank of Bombay are under 20 lakhs of rupees; balance of other customers of Bank of Bombay exceedingly low. Bank of Bombay has to meet Council Bills for 25 lakhs of rupees arrived from England this morning, and similar Bills for 20 lakhs of rupees will shortly arrive. Bills on Calcutta absolutely unsaleable. If you draw more on Bank of Bombay, they must call in the sums due from the Exchange Banks, and there will be a general panic and serious danger of stoppages."

There was at that time a Government balance of about 100 lakhs in the Bank of Bombay, and the proposed withdrawal, which called forth this startling protest from the Governor of that Province, only came to 35 lakhs. I do not think a stronger argument could be produced to show the dangers that might arise if the Government of India reverted to the old system of keeping all its spare cash in the Presidency Banks. The arguments which weighed with the Government of India in introducing the system of Reserve Treasuries are contained in a Despatch to the Secretary of State, No. 256, dated 30th June 1874; it has been printed in the Appendix to this Statement. It will show that the policy of the establishment of Reserve Treasuries was adopted deliberately and in order to meet real difficulties.

111. It has been urged that Government could relieve the market by lending out the balance of the Reserve Treasuries on favourable terms to the banks; but if this course were followed the same difficulties that arose when the Presidency Banks held the whole of the surplus balances would again occur. Trade would become accustomed to rely on the resources furnished by the Government, and at a time of pressure the withholding of the assistance usually given by Government might have a very serious effect.

SECTION X—WAYS AND MEANS—INDIA, 1889-90.

112. The Ways and Means Estimate of India, made up in the same form as in paragraph 96, is as follows:—

Net Receipts.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	22,016,900
2. Public Loan	2,500,000
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	229,700
4. For Remittance to Secretary of State	1,112,300
Add Opening Balance	12,900,001
	39,158,901
Net Outgoings.	Rx.
5. Expenditure charged to Provincial Balances	640,800
6. Capital Expenditure of Government in India	2,224,600
7. Loans to Municipalities, &c.	827,700
8. Other items	170,400
9. Issues on Capital Account to Railway Companies against receipts in England	1,221,400
10. Council Bills. *Sterling Account*	14,630,900
11. Do. Exchange	6,829,300
Add Closing Balance	12,553,301
	39,158,901

PROPOSED RUPEE LOAN.

113. It is estimated that a loan of Rx. 2'500,000 will be required during the year, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it. According to the estimates, a loan of Rx. 2,500,000 will give an ample cash balance, and if matters turn out favourably, it may not be necessary to borrow so much. We expect, with this assistance, to close 1889-90 with a cash balance of Rx. 12,553,301.

LOANS TO MUNICIPALITIES, &c.

114. Before 1888-89 all loans and advances of public money were treated as advances on Imperial account. The loans were made on the advice and through the agency of Local Governments, and Local Governments were so far responsible that irrecoverable sums were charged off as Provincial Expenditure. But they had no concern with the punctual and complete realisation of the interest due on these advances, which was credited as an asset of Imperial Revenue. At the instance of the Secretary of State the arrangements were re-considered, and the occasion was thought appropriate for extending the principle of decentralisation beyond the limits of the Revenue account. The interest received on these loans is almost always higher than that paid by Government on its public loans, and by surrendering this advantage it was obvious that an inducement might be offered to Local Governments to undertake complete responsibility for the administration of this department of finance. This responsibility was accepted in every case, the necessary arrangements were completed last year, and orders were published in the *Gazette of India* of 5th January 1889.

115. In connection with this subject the question of lending from public funds to Municipalities and other public bodies was considered. It was believed from the Secretary of State's observations in a despatch of September 1887, that, under the arrangements described above, sanction might be given to a relaxation of the restrictive policy which has been followed in this matter since 1876.

116. Experience has shewn that the rigid refusal to lend money to small Municipalities and Local Boards has operated unfavourably in delaying and preventing sanitary improvement and reform. It has been found that such bodies cannot raise money in the market, except at high rates of interest; and Municipalities have in several cases found it necessary in consequence to abandon, or indefinitely postpone, well-considered schemes of drainage and water-supply. The Government of India accepted the Secretary of State's invitation to review the question, and the Secretary of State has, in consideration of the fact that, under the scheme described above, Provincial responsibility will be enforced, withdrawn the prohibition.

117. It is not proposed at present to adopt the policy of lending to the Presidency Corporations, as they have a public credit of their own and can borrow, in ordinary cases, in the open market, while the claims on the Government of India are so great that it cannot without difficulty, find the necessary funds. But in pursuance of the principles enunciated above Local Governments have been authorised to grant loans to Mofussil Municipalities in future, on the following conditions:—

(1) Loans may be granted only for works of public and general convenience and ut

NOTICES.

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Madras: Barrie & C^o; *Bombay:* Kemp & C^o; *Calcutta:* Dumaine
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The only remedy of its kind containing all the principles of Cod Liver Oil and having an agreeable flavour
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DOSE { For children.—One teaspoonfull night and morning. For adults.—One tablespoonfull night and morning.
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Gout, Stone, Gravel,
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Can only be cured by Lythia Ch. LE PERDRIEL'S effervescing granulated salts of Lythia, taken in small doses are a sure remedy for Stone, Gravel, etc.

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AROUD'S WINE
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Brou's Injection hygienic
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Cures promptly, without additional means, all recent or chronic discharges of the urinary organs,
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These capsules possess the tonic properties of tar combined with the antiblennorrhagic action of copaiba. They do not fatigue the stomach and do not produce diarrhœa or nausea. They constitute the remedy par excellence in the treatment of discharges whether recent or chronic.
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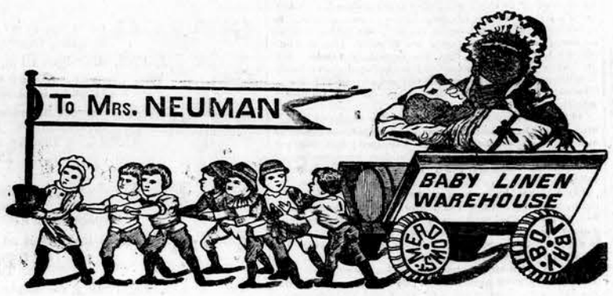

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"The Worst Complexion is improved by the daily use of Pears' Soap."

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Produces Soft, White and Beautiful Hands; keeps the Skin Soft as Velvet, and free from Redness and Roughness.

Mrs. LANGTRY writes:—"I have pleasure in stating that I have used Pears' Soap for some time, and prefer it to any other.

THE DAWN OF ANOTHER DAY.

"Out of eternity this new day is born,
Into eternity at night doth return.
Behold it aforetime no eyes ever did,
So soon it for ever from all eyes is hid.
Here hath been dawning another blue day.
Think, wilt thou let it slip useless away?"
—*Tennyson.*

QUEEN'S HEAD HOTEL, NEWCASTLE-UPON-TYNE, 4th June, 1877.

SIR,—Will you to-day allow me to present you with this Testimonial and Poem on your justly celebrated FRUIT SALT. Being the writer for several first class London Magazines, and my occupation being a very sedentary one, I came here for a few weeks, in order to see what change of air would do for me, and at the wish of some personal friends of mine here I have taken ENO'S FRUIT SALT, and the good results accruing therefrom have been my reason for addressing you.—I am, Sir, yours truly, A LADY.

Free from danger, free from harm,
It acts like some magician's charm;
At any time a dainty draught,
Which will dispel disease's shaft;
More priceless than the richest gold,
That ever did its wealth unfold;
And all throughout our native land,
Should always have at their command
Eno's famous Fruit Salt!

Cool and refreshing as the breeze,
To bridle it gives certain ease;
Biliousness—it does assuage,
And cures it both in Youth and Age;
Giddiness it will arrest,
And give both confidence and rest;
Thirst it will at once allay,
And what the best in every way,
Why, Eno's famous fruit Salt!

"MANY sick people looked upon me as a physician. For a long time we had been in the centre of Africa without any medical man. Natives came with all manner of diseases. One day we had a man said to be mad. Whether mad or not, he was far from well, and I gave him a dose of Eno's Fruit Salt. The poor fellow came back next morning much better. His breath was no longer offensive, and he looked cheerful. We were sorry when our supply of Fruit Salt was done; it was a favourite both with natives and Europeans, and is much used along the malarious coasts."—"Africana," by the Rev. DUFF MACDONALD, M.A., B.D., Vol. II., p. 207.

INDIA AND ENO'S FRUIT SALT.—"Dibrugghar, Upper Assam, India, March 6th, 1880. "Dear Sir,—I desire to state the advantage which I, and many others in this part of the world, have derived from your FRUIT SALT. Unlike other Saline Aperients, it is not lowering in its action. I have used it on board ship in tropical latitudes, and both there and here I can honestly bear witness that its use has warded off fever over and over again. When taken in time it is invaluable. It is most popular in this part of North Eastern Asiatic India. From my extreme individual inconvenience arising from publicity I do not wish my name to appear, and merely subscribe myself, most truly yours, 'A PLANTER."—J. C. ENO."

CAUTION.—Examine each Bottle, and see that the capsule is marked "ENO'S FRUIT SALT." Without it you have been imposed on by a worthless imitation. Sold by all Chemists.

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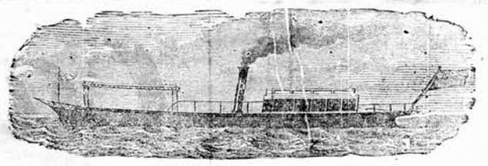

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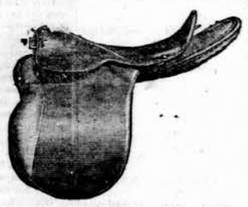
SADDLES FOR  DISTRICT USE.

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WHITE AND COLOURED DOESKIN SADDLES, ALLOVER PIGSKIN DO., CAVALRY, ARTILLERY AND INFANTRY OFFICERS' REGULATION SADDLES ALWAYS IN STOCK; ALSO A LARGE AND VARIED ASSORTMENT OF BRIDLES, WHIPS, BITS, AND SPURS, ETC., SINGLE AND DOUBLE ENGLISH-MADE HARNESS, ETC., ETC.

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I think it my duty to inform you of the wonderful cure of psoriasis effected upon my daughter,—by the CUTICURA REMEDIES,—who had been suffering for nine years, and had been treated by many physicians without effect. I am thankful to say that, after using the CUTICURA REMEDIES six weeks, a complete cure has been effected. You are at liberty to use this for the encouragement of others, if you think fit.
F. PAMPHILON, St. Mary's Vale, Chatham, Kent.

I am thankful to say that my arms are completely cured of a skin disease from which I have suffered a long time, by the use of the CUTICURA REMEDIES.
MRS. F. SMITH, West Meon, Petersfield.

Sold by all chemists. Price: CUTICURA, 50 cts.; RESOLVENT, $1; SOAP, 25 cts. Wholesale Agents, TREACHER & Co., Bombay, and SMITH, STANISTREET & Co., Calcutta.

PIMPLES, blackheads, red, rough, chapped and oily skin prevented by CUTICURA SOAP.

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ARE universally admitted to be worth a Guinea a Box for Bilious and Nervous Disorders, such as Wind and Pain in the Stomach, Sick Headache, Giddiness, Fulness, Swelling after Meals, Dizziness and Drowsiness, Cold Chills, Flushings of Heat, Loss of Appetite, Shortness of Breath, Costiveness, Scurvy and Blotches on the Skin, Disturbed Sleep, Frightful Dreams, and all Nervous and Trembling Sensations, &c. The first dose will give relief in twenty minutes.

Every sufferer is earnestly invited to try one box of these Pills, and they will be acknowledged to be

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For females of all ages these Pills are invaluable, as a few doses of them carry off all humours, and bring about all that is required. No female should be without them. There is no medicine to be found equal to Beecham's Pills for removing any obstruction or irregularity of the system. If taken according to the directions given with each box, they will soon restore females of all ages to sound and robust health. This has been proved by thousands who have tried them, and found the benefits which are ensured by their use.

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They strengthen the whole muscular system, restore the long-lost complexion, bring back the keen edge of appetite, and arouse into action, with the rosebud of health, the whole physical energy of the human frame. These are FACTS testified continually by members of all classes of society, and one of the best guarantees to the Nervous and Debilitated is, BEECHAM'S PILLS *have the Largest Sale of any Patent Medicine in the world.*

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As a remedy for Coughs in general, Asthma, Bronchial Affections, Hoarseness, Shortness of Breath, Tightness and Oppression of the Chest, Wheezing, &c., these Pills stand unrivalled. They are the best ever offered to the public, and will speedily remove that sense of oppression and difficulty of breathing which so grievously deprive the patient of rest. Let any person give Beecham's Cough Pills a trial, and the most violent Cough will in a short time be removed.

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STEEL PENS.
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For Bath & Toilet Use.
This entirely new and excellent health-giving Preparation SOFTENS THE WATER, gives it a most delicate odour, and BEAUTIFIES THE COMPLEXION in a most extraordinary way. Should be in every Bathroom and Dressing Room. To be had of all respectable Chemists and Perfumers throughout the World.
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